RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

England & Wales · Charity number 225575

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HALIFAX AND DISTRICT BRANCH, ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HALIFAX, HUDDERSFIELD AND DISTRICT BRANCH, RSPCA -HALIFAX BRANCH, RSPCA HALIFAX & DISTRICT BRANCH, RSPCA HALIFAX AND DISTRICT BRANCH
Status	Registered
Legal form	Other
Registered	1963-10-31
Register	View on the Charity Commission register

Contact

Address	R S P C A Animal Centre Wade Street Halifax HX1 1SN
Phone	01422 365628
Email	enquiries@rspcahalifaxhuddersfieldbradford.org.uk
Website	www.rspcahalifaxhuddersfieldbradford.org.uk

Activities

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

Activities: Animal Welfare Society - a branch of the RSPCA operating in the Halifax, Huddersfield and Bradford areas. The branch has an animal centre in Halifax where we take in animals in greatest welfare need, often rescued from neglect and ill-treatment. We provide them a safe haven with veterinary treatment and care, we rehabilitate their behavior before finding them loving new homes.

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Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** HALIFAX, HUDDERSFIELD AND DISTRICT.
- Bradford City
- Calderdale
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,526,495	£2,281,325	£4,992,752	60
2023-12-31	£2,378,969	£2,170,413	£4,729,127	60
2022-12-31	£2,849,118	£1,991,846	£4,492,510	60
2021-12-31	£1,914,342	£1,683,417	£3,660,728	58
2020-12-31	£1,804,408	£1,626,107	£3,393,005	55

Trustees

Name	Role	Appointed
CATHRYN HARRIS		
Carol Watkinson		2022-06-30
Julie Evans		2023-03-09
Michael David Williams		2023-04-13
Susan Cordingley		2019-06-18
VIVIEN ASPEY		

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RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

England & Wales - Charity number 225575

Accounts

Charity registration number 225575 (England and Wales)

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V Aspey	
	C Harris	
	C Watkinson	
	S Cordingley	
	J Brimble	
	M D Williams	
	J Evans	
Senior management	Russell Kebble	Branch Manager (Resigned February 2024)
	Vanessa Mortimer	Finance Manager
	Claire Spencer	Animal Centre Manager
	Jo Scott	Charity Shop Area Manager
	Lauren Moore	Fundraising Manager
	Andy Proudfoot	Cheif Exective Officer (Appointed March 2025)
Charity number	225575	
Auditor	BK Plus Audit Limited	
	52 St Johns Lane	
	Halifax	
	West Yorkshire	
	England	
	HX1 2BW	

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

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RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The object of the Branch is to promote the work and objectives of the National Society within the Branch area of Halifax, Huddersfield and Bradford, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate the suffering of animals.

The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA inspectorate. Such animals may be the subject of an ongoing case or may have been removed with the consent of an owner unable to meet the animal's welfare needs.

These animals are subject to appropriate veterinary treatment, rehabilitation and rehoming under the direction of the Branch's animal care staff. Prior to rehoming all animals are neutered and microchipped.

The Branch also operates a low-cost neutering scheme and a welfare assistance scheme to provide financial support to those members of the public on qualifying benefits.

Staff are assisted in this work by a dedicated team of volunteers without whose help we could not provide the level of service or volume of work we achieve.

Public benefit

All charities in England & Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. In deciding what activities the Branch should undertake, we have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Richard Martin, one of the RSPCA's founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today.

Preventing cruelty to animals promotes humane sentiments towards animals in humankind which involves moral benefit to the human community as a whole. Whilst this public benefit is clear it is difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Volunteers

The value of volunteers' time is not included within these accounts, we have benefited from 413 volunteers within our charity shops and fundraising network, who contributed 39,847 hours in 2024 across our network of shops.

Of this volunteer total the Animal Centre had approximately 190 volunteers who worked 11,200 hours in 2024.

Chairs Overview 2024

2024 continued the trend of 2023, with challenging economic circumstances affecting the cost of living, and this had further impact on the ability of animal owners to afford the costs of caring for their animals. All animal charities, not just the RSPCA and its branches, have found themselves inundated with ever more requests for support or to take in unwanted and suffering pets.

Whilst we continue to try to offer owners support to enable them to keep their pets, this is not always possible or suitable, so there continue to be large numbers in temporary accommodation awaiting space at Animal Centres for rehabilitation and rehoming, and we are constantly full. We have also continued our efforts to support owners through offering welfare assistance and to extend our facilities in training, neutering and financial support where appropriate for treatment.

Compared with last year, we have taken in 449 animals (2023: 428), rehomed 400 (2023: 379) and helped 523 (2023:447) to receive welfare assistance. At the end of December 2024 there were 70 animals in our care (2023:68).

The economic circumstances have had a negative effect on donations, with more people now selling online rather than donating, so our shops this year experienced a drop in income, at £1,333,224 (2023: £1,375,032), costs of operating £1,106,014 (2023: £1,065,058) and generated a net contribution to our charitable activities of £227,210 (2023: £309,974).

In 2025 one of our main aims is to reverse this trend by finding new opportunities to improve our retail offering and encourage more activity through our shops.

In 2024 we invested in a new Donation Centre in Huddersfield and based our online operation there, with a view to encouraging this part of our retail operation. Initial signs are that this is a positive move and will give us real opportunities to reach new customers.

Donations and Legacies continue to be a major part of our income, and we are hugely grateful to those individuals who give so generously and who remember us in their wills. We want to make sure that all those who choose to make gifts know how much we appreciate them, and we will be showing our appreciation with some special events in the near future.

Late in 2024 we finalised a proposal to upgrade and expand the facilities on offer at our Wade Street Animal Centre. This is a massive and exciting project – although we cannot extend the site, we can build within the space, and as well as bringing the animal housing up to the very latest specification, we hope to provide additional spaces and substantial new facilities for events, open days, training and providing more opportunity for the public to visit and appreciate the work we do. We have given this the title of 'Project Pawsome – The Big Refurb' and we will be going public with the plans this summer, with a view to start building in the autumn.

We have also appointed a new CEO, Andy Proudfoot, who joined us in March 2025. Andy has previous experience in charity management, and committed to animal welfare, he brings a wealth of ideas which we are sure will help us to achieve our aims over the next several years.

There is also a change in our organisational status. We have taken the decision to become a CIO (Charitable Incorporated Organisation). This is a charities' equivalent of a 'Limited Company'. It provides us with some legal safeguards to protect the organisation and the Trustees, and is a much safer form for us to work within, particularly when we have a huge project to undertake. All the current assets and activities have now moved to the new organisation with effect from 1 April 2025, and we have a new identity and charity number, so in future we will be reporting as 'RSPCA Halifax, Huddersfield, Bradford & District CIO', charity number 1208564.

As always, thanks are due to so many people in achieving our results this year and in continuing to make the Branch a success:

Thanks to our amazing staff - the Animal Centre team, our Fundraisers, those running our Charity Shops and the key support staff who handle all the administration and finance – none of this would be possible without the huge knowledge and commitment they bring to their roles.

Thanks again to our equally amazing volunteers – we were assisted by 223 volunteers in Fundraising and Charity Shops and 190 in the Animal Centre during 2024 – their help has been invaluable, and they bring so much to the success of our activities.

Thanks too, to our supporters – all those who offer us support in other ways, not just by the wonderful donations we receive, but providing information and feedback and letting us know that our efforts are appreciated and worthwhile.

Last, but by no means least, thanks to our Trustees, who have worked so hard during the last year to fill the gap between the leaving of the previous Branch Manager and the arrival of our new CEO. We all have learnt a great deal more about the day-to-day activities of the Branch and this has only increased our respect for our colleagues as well as giving us a much better understanding of what is needed for our success. We have some small changes in roles – Carol Watkinson has taken over the role of Treasurer from Sue Cordingley, who remains a Trustee, and I have taken on the role of Chair. Now the role of CEO is filled, we have the additional resource we need to help us take the organisation forward to even better outcomes for animals.

Jo Brimble
Chair of Trustees

Statistics

Summary statistics of animal welfare activities are shown below:

(1) ANIMALS IN BRANCH CARE					
(1.1) At start of the year	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
Animal Centre	*15*	*23*	*4*	*2*	***44***
Foster Care	*10*	*14*	*0*	*0*	***24***
Private Boarding	*0*	*0*	*0*	*0*	***0***
Veterinary Clinic / hospital	*0*	*0*	*0*	*0*	***0***
Balance at start of month	***25***	***37***	***4***	***2***	***68***
(1.2) INTAKE category	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
Inspectorate-Case animals	*10*	*11*	*2*	*3*	***26***
Inspectorate-Welfare Concern	*63*	*64*	*4*	*1*	***132***
Inspectorate-Networked from PBE / society hospital	*0*	*9*	*0*	*0*	***9***
Branch welfare concern	*27*	*141*	*4*	*31*	***203***
Welfare concern via NCC	*0*	*0*	*0*	*0*	***0***
Home for Life & born in branch care	*0*	*39*	*7*	*0*	***46***
Transfers IN - other RSPCA	*2*	*1*	*6*	*4*	***13***
Returns	*8*	*5*	*0*	*7*	***20***
Total IN - welfare reasons	***110***	***270***	***23***	***46***	***449***
Total IN - non-welfare	*0*	*0*	*0*	*0*	***0***
(1.3) Animals OUT	**Reason for leaving**				
	Dog	*Cat*	*Rabbit*	*Misc*	*Total*
Rehomed	*91*	*242*	*25*	*42*	***400***
Died	*0*	*5*	*0*	*0*	***5***
Transfers OUT-Other RSPCA	*2*	*0*	*0*	*2*	***4***
Transfers OUT-Non-RSPCA	*0*	*0*	*0*	*0*	***0***
Other	*3*	*7*	*0*	*0*	***10***
PTS	*15*	*11*	*1*	*1*	***28***
Total out	***111***	***265***	***26***	***45***	***447***

Statistics – continued

(1.4) Animals PTS in branch care					
Reason	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
Vet Advice	*10*	*11*	*1*	*1*	***23***
Animal's best interest	*0*	*0*	*0*	*0*	***0***
Aggression	*2*	*0*	*0*	*0*	***2***
Behavioural	*2*	*0*	*0*	*0*	***2***
Unwanted/unhomed	*0*	*0*	*0*	*0*	***0***
Orphaned	*0*	*0*	*0*	*0*	***0***
Feral	*0*	*0*	*0*	*0*	***0***
Legal	*1*	*0*	*0*	*0*	***1***
Total	***15***	***11***	***1***	***1***	***28***

(1.5) In care at year end	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
Animal Centre	*14*	*25*	*1*	*3*	***43***
Foster Care	*10*	*17*	*0*	*0*	***27***
Private Boarding	*0*	*0*	*0*	*0*	***0***
Veterinary Clinic / hospital	*0*	*0*	*0*	*0*	***0***
Balance at end of month	***24***	***42***	***1***	***3***	***70***

(1.6) Length of Stay					
No. of non-Case animals	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
0-3 months	*19*	*42*	*1*	*3*	***65***
4-6 months	*0*	*0*	*0*	*0*	***0***
Over 6 months	*0*	*0*	*0*	*0*	***0***
Total	***19***	***42***	***1***	***3***	***65***
No. of Case animals	***5***	***0***	***0***	***0***	***5***

(2) Homevisiting	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
Pre-home visits	*64*	*190*	*5*	*5*	***264***
Post-home visits	*86*	*21*	*0*	*0*	***107***

(3) Neutering	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
Branch animals	*38*	*166*	*15*	*4*	***223***
Other RSPCA animals	*0*	*0*	*0*	*0*	***0***
Public / other owned - clinic	*0*	*0*	*0*	*0*	***0***
Public / other owned - other	*48*	*82*	*0*	*0*	***130***
Total	***86***	***248***	***15***	***4***	***353***

Statistics – continued

(4) Welfare Assistance (veterinary care)					
	Dog	*Cat*	*Rabbit*	*Misc*	*Total*
Other RSPCA animals (non-branch)	*0*	*0*	*0*	*0*	***0***
Public / other owned - clinic	*244*	*279*	*0*	*0*	***523***
Public / other owned - other	*0*	*0*	*0*	*0*	***0***
Sub-Total	***244***	***279***	***0***	***0***	***523***
PTS at owner's insistence	*0*	*0*	*0*	*0*	***0***
(5) Microchipping					
	Dog	*Cat*	*Rabbit*	*Misc*	*Total*
Branch Animals	*36*	*186*	*19*	*0*	***241***
Other RSPCA animals	*0*	*0*	*0*	*0*	***0***
Public / other owned - clinic	*0*	*0*	*0*	*0*	***0***
Public / other owned - other	*23*	*188*	*0*	*0*	***211***
Total	***59***	***374***	***19***	***0***	***452***
(6)Financial Support for animal welfare activities					*Total £*
RSPCA regional schemes					*0*
Other RSPCA branches					*0*
Other animal welfare charities					*0*
(7) Feral Cats					
No. of Feral cats neutered & released					***0***

Financial review

The financial position of the charity at the year ended 31 December 2024 is detailed below:

The total incoming resources for the year were £2,526,495 (2023: £2,378,969) including legacies of £664,325 (2023: £530,645), expenditure was £2,281,325 (2023: £2,170,413), with net gain on investments of £18,455 (2023: £28,061), resulting in a net surplus of the year of £263,625 (2023: £236,617).

The cost of maintaining the animal welfare operation, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £1,059,006 (2023: £961,726) on charitable activities during the year.

Support costs including salary costs for the branch manager and finance team and audit costs totalled £94,449 (2023 : £107,489).

The charity shops network brought in sales and related income of £1,333,224 (2023: £1,375,032) against expenditure of £1,106,014 (2023: £1,065,058), yielding a net contribution to the charitable activities of £227,210 (2023: £309,974) over the year.

Reserves policy

At the end of the year the Branch held an accumulated fund of £4,992,752 (2023: £4,729,127) of which £1,979,012 (2023: £2,000,000) has been designated by the Trustees as a separate fund to go towards a major upgrade to our Wade Street Animal Centre.

The designated fund brought forward of £2,000,000, relating to the animal centre, has been reduced by costs in the year of £20,988.

The trustees have also established three further designated funds, for potential redundancy liability costs as calculated at the year end of £135,921, lease commitments held at the year end (up to break dates) of £373,359 and revaluation cost estimated at £175,230 .

The Trustees have reviewed the Branch reserves policy and agreed the following:

- 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, this should be equivalent to between 6-12 months expenditure
- reserves in this context should mean funds that are freely available for the Branch's general purposes after all commitments have been met

The Trustees therefore agreed to exclude tangible fixed assets such as property, vehicles and equipment together with any restricted or designated funds held by the Branch from the calculation of general reserves.

	2024 £	2023 £
Total reserves	4,992,752	4,729,127
Less : Tangible fixed assets (unrestricted)	(537,196)	(472,531)
Less : Designated fund - Animal Centre	(1,979,012)	(2,000,000)
Less : Designated fund - Leases	(373,359)	(291,574)
Less : Designated fund - Redundancy	(135,921)	(127,344)
	1,967,264	1,837,678

The Branch therefore held some £1,967,624 (2023 : £1,837,678) in available, 'free', reserves at the year end. Such general reserves represent approximately 10.3 months expenditure based on 2024 levels of expenditure (2023: 10.2 months). This level of reserves falls within the trustees desired range of 6-12 months.

Principal funding sources
The principal sources of funding for the charity are legacy Income, donations from the public and income from the network of charity shops.

Investment Policy
The charity has established a formal investment policy, as dated 19 March 2024.

The policy is for long term reserves to be invested to grow over a 3 to 5 year period at a target rate of above the rate of inflation. The short-term reserves should be invested emphasising certainty of value and should equate to 6 to 12 months of general operating costs. With the objective to generate a rate of return of above the rate of inflation and to provide funds for capital development projects, whilst preserving capital value and minimising risk, capital volatility cannot be tolerated.

Assets should also be readily available to meet unanticipated cashflow requirements.

The Charity is committed to ensuring that investments are made in a responsible manner. The Policy seeks to ensure that a balance is struck between our investment aims and our charitable aim to support animal welfare. The Branch's policy aims to follow National Society guidance on ethical investments.

The Board of Trustees has managed with the professional advice of investment decisions to the Finance Committee. Investment management is delegated to Eastwood Financial Services, an independent financial services adviser regulated by the FSA.

Structure, governance and management

The RSPCA Halifax, Huddersfield, Bradford & District Branch (the Branch) is constituted as a charitable unincorporated association and is governed by the RSPCA Branch Rules (as revised January 2012).

The Branch adopts the policies of the Royal Society for the Prevention of Cruelty to Animals (the National Society), but has been a separately registered charity since 1963 in accordance with the Charities Act 1960.

Constitution
The charity is governed by a Committee elected from amongst the Branch membership at each Annual General Meeting to manage the affairs of the Branch for the ensuing year.

The Committee must consist of a minimum of seven and not more than fourteen elected members and has the power to co-opt a further three members who shall be Trustees of the Branch until the next Annual General Meeting.

The officers of the Branch are appointed from amongst the Committee and shall, as a minimum, consist of a Chairperson, Secretary and Treasurer all serving in an honorary capacity.

The charity trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch.

The trustees who served during the year and up to the date of signature of the financial statements were:

V Aspey	
C Harris	
E Lindsay	(Resigned 1 December 2024)
C Watkinson	
L J Fisher	(Resigned 12 September 2024)
S Cordingley	
J Brimble	
M D Williams	
J Evans	
C McNally	(Appointed 11 July 2024 and resigned 7 December 2024)
L Manko	(Appointed 9 May 2024 and resigned 25 November 2024)
B Wakelin	(Appointed 11 July 2024 and resigned 12 January 2025)

Roles of trustees

The following honorary roles were held by trustees during the year:

J Brimble	-	Honorary Chair
C Watkinson	-	Honorary Treasurer
V Aspey	-	Honorary Secretary

Organisational structure

The Branch Manager, acting on the authority of the trustee board and specifically accountable to one of its trustees, manages the Branch on a day to day basis through the senior management team who are accountable to him. He also contributes to the strategic thinking and development within the Branch.

The administration of the Branch and the operation of the animal re-homing, welfare neutering and welfare assistance schemes are mainly conducted from the Branch animal centre in Wade Street, Halifax.

The Branch runs a network of eight charity shops and one Ebay hub supported by a charity shops area manager. The charity shops sell mainly second-hand goods donated by the public to raise funds for the Branch's charitable activities. The charity also has its shop at the animal centre, selling new animal related goods.

The Branch works closely with staff from the National Society Headquarters and Regional Headquarters and in particular RSPCA Inspectors and Animal Rescue Officers in pursuit of the charity's objectives.

Remuneration policy

The key management personnel of the charity, along with the board of trustees, have been identified as those staff in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Other matters
Risk management
The Branch has a risk management strategy, which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures to minimise the potential impact on the charity should those risks materialise

The Trustees have identified six main areas of risk and these are:

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient trustees for the Branch to continue
- insufficient volunteers for fundraising activities
- insufficient funds to cover the costs of animal welfare activities

The Trustees have implemented an ongoing review of the Branch's policies, procedures and controls to ensure that these are adequate to mitigate the main identified risks.

The trustees report was approved by the Board of Trustees.

C Watkinson
Trustee

13 June 2025

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The law applicable to charities in England and Wales 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Opinion

We have audited the financial statements of RSPCA Halifax, Huddersfield, Bradford & District Branch (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 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; and
- have been prepared in accordance with 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 *Auditor's 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT 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 and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an auditor's report 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT 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 auditor's 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.

(Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
CHARTERED CERTIFIED ACCOUNTANT
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW
England
Date: 19 June 2025

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	784,640	641,684
Charitable activities	4	222,975	192,549
Other trading activities	5	1,457,286	1,494,120
Investments	6	61,594	50,616
Total income		2,526,495	2,378,969
Expenditure on:			
Raising funds	7	1,130,435	1,098,526
Charitable activities			
Provision of animal welfare services	8	1,153,455	1,069,215
Other expenditure	13	(2,565)	2,672
Total expenditure		2,281,325	2,170,413
Net gains/(losses) on investments	14	18,455	28,061
Net income and movement in funds		263,625	236,617
Reconciliation of funds:			
Fund balances at 1 January 2024		4,729,127	4,492,510
Fund balances at 31 December 2024		4,992,752	4,729,127

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 34 form part of these financial statements.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**16**		537,196		472,531
Investments	**17**		442,298		1,673,843
			979,494		2,146,374
Current assets					
Stocks	**18**	24,088		31,246	
Debtors	**19**	782,863		416,952	
Cash at bank and in hand		3,306,619		2,232,497	
		4,113,570		2,680,695	
Creditors: amounts falling due within one year	**20**	(100,312)		(97,942)	
Net current assets			4,013,258		2,582,753
Total assets less current liabilities			4,992,752		4,729,127
The funds of the charity					
Unrestricted funds	**22**		4,992,752		4,729,127
			4,992,752		4,729,127

The notes on pages 19 to 34 form part of these financial statements.

The financial statements were approved by the trustees on 13 June 2025

C Watkinson
Trustee

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	27		(116,495)		870,939
Investing activities					
Purchase of tangible fixed assets		(125,976)		(3,293)	
Proceeds from disposal of tangible fixed assets		4,999		-	
Proceeds from disposal of investments		1,250,000		-	
Investment income received		61,594		50,616	
Net cash generated from investing activities			1,190,617		47,323
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			1,074,122		918,262
Cash and cash equivalents at beginning of year			2,232,497		1,314,235
Cash and cash equivalents at end of year			3,306,619		2,232,497

The notes on pages 19 to 34 form part of these financial statements.

1 Accounting policies

Charity information

RSPCA Halifax, Huddersfield, Bradford & District Branch is an incorporated charity, registered with the Charity Commission on 31 October 1963.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are those specifically ringfenced by the trustees for particular activities.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Legacies received via the Branch Legacy Scheme are shown gross, without deduction of the scheme costs, the associated charges are shown within costs of fundraising activities.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

It is the policy of the charity to capitalise assets costing in excess of £500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5% on cost
Leasehold improvements	20% on cost and over the remaining life of the lease
Fixtures and fittings	20% on cost and over the remaining life of the lease
Computers	33% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies **(Continued)**

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Donated goods received by the charity's shop network, for resale, are not valued within the financial statements, as it is not practical or possible to reliably measure the value of this stock at the year end.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	117,543	99,289
Legacies	664,325	530,645
Grants	1,897	11,750
Membership fees	875	-
	784,640	641,684

Grants		
RSPCA - Regional Board	-	11,750
Petfood Bank Grant	300	-
RSPCA- HQ	1,297	-
RSPCA- HQ - Food Bank Grant	300	-
	1,897	11,750

Branch legacy scheme

The charity is a member of the Branch legacy scheme, which was established with the object of assisting branches of the RSPCA in maximising the amount they receive from bequests made directly to them, by using the knowledge of the legacy department of the National Society to handle the administration on behalf of the Branch. The National Society makes an administration charge of 3% of the value of the bequest to the Branch prior to remitting payment.

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Provision of animal welfare services		
Inspectors and boarding income	68,037	30,748
Animal adoption income	39,681	38,744
Commission received	16,142	13,653
Animal Centre shop sales income	96,544	104,734
Drugs rebate income	2,519	2,737
Dog training income	-	1,893
Other income	52	40
	222,975	192,549

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	124,062	119,088
Shop income	1,333,224	1,375,032
Other trading activities	1,457,286	1,494,120

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Dividend and interest receivable on investments	13,307	13,636
Interest received on term deposit	48,287	36,980
	61,594	50,616

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Branch Legacy Scheme charges	18,482	26,923
Fundraising events costs	5,939	6,545
	24,421	33,468
Trading costs		
Charity shop operating costs	400,206	414,629
Charity shop staff costs	705,808	650,429
	1,106,014	1,065,058
Total costs	1,130,435	1,098,526

8 Expenditure on charitable activities

	Provision of animal welfare services 2024 £	Provision of animal welfare services 2023 £
Direct costs		
Staff costs	586,223	568,590
Depreciation and impairment	55,116	15,516
Animal centre costs	231,975	219,016
Premises costs	47,189	37,183
Motor costs	5,953	4,913
Staff costs - Other	13,636	13,695
Volunteer costs	27	97
Office costs	22,178	22,286
Irrecoverable VAT	30,686	29,776
Maintenance costs	36,772	31,247
Bank charges and fees	7,507	5,607
EARS grants paid	2,286	3,645
Professional fees	19,458	10,155
	1,059,006	961,726
Share of support and governance costs (see note 9)		
Support	94,449	107,489
	1,153,455	1,069,215
Analysis by fund		
Unrestricted funds - general	1,153,455	1,069,215

9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	56,987	76,015
Depreciation	3,766	3,206
Computer repairs and maintenance	26,391	20,703
Governance costs	7,305	7,565
	94,449	107,489
Analysed between:		
Provision of animal welfare services	94,449	107,489

10 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,305	7,565
Depreciation of owned tangible fixed assets	58,881	30,309
(Profit)/loss on disposal of tangible fixed assets	(2,565)	2,672

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Animal Centre	22	20
Charity Shops	32	33
Branch Office (Including fundraising)	6	7
Total	60	60

Employment costs	2024	2023
	£	£
Wages and salaries	1,233,739	1,189,891
Social security costs	89,652	80,717
Other pension costs	25,627	24,426
	1,349,018	1,295,034

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	149,531	175,817

13 Other expenditure

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Net loss on disposal of tangible fixed assets	(2,565)	2,672

14 Gains and losses on investments

	Unrestricted funds 2024	Unrestricted funds 2023
Gains/(losses) arising on:	£	£
Revaluation of investments	18,455	28,061

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost or valuation						
At 1 January 2024	425,000	224,059	61,169	120,397	71,947	902,572
Additions	-	3,665	5,400	7,192	109,719	125,976
Disposals	-	-	-	-	(44,184)	(44,184)
At 31 December 2024	425,000	227,724	66,569	127,589	137,482	984,364
Depreciation and impairment						
At 1 January 2024	42,500	164,333	43,775	110,728	68,701	430,037
Depreciation charged in the year	10,625	10,951	3,443	5,620	28,242	58,881
Eliminated in respect of disposals	-	-	-	-	(41,750)	(41,750)
At 31 December 2024	53,125	175,284	47,218	116,348	55,193	447,168
Carrying amount						
At 31 December 2024	371,875	52,440	19,351	11,241	82,289	537,196
At 31 December 2023	382,500	59,725	17,392	9,668	3,246	472,531

16 Tangible fixed assets (Continued)

Land and buildings with a carrying amount of £382,500 were revalued at 1 August 2019 by Walker Singleton Chartered Surveyors, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31 December 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £172,611 (2023 - £188,043).

17 Fixed asset investments

	Investments and deposits £
Cost or valuation	
At 1 January 2024	1,673,843
Valuation changes	18,455
Disposals	(1,250,000)
At 31 December 2024	442,298
Carrying amount	
At 31 December 2024	442,298
At 31 December 2023	1,673,843

18 Stocks

	2024 £	2023 £
Finished goods and goods for resale	24,088	31,246

Stocks include animal related products (feed, toys, equipment) and veterinary supplies, held by the charity at the year end.

19 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	18,437	10,975
Other debtors	11,311	14,127
Prepayments and accrued income	753,115	391,850
	782,863	416,952

20 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	18,694	19,697
Trade creditors	53,289	61,071
Other creditors	1,280	-
Accruals and deferred income	27,049	17,174
	100,312	97,942

21 Retirement benefit schemes

Defined contribution schemes	2024	2023
	£	£
Charge to profit or loss in respect of defined contribution schemes	25,627	24,426

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Designated Fund - Animal Centre	2,000,000	-	(20,988)	-	-	1,979,012
Designated Fund - Leases	291,574	-	-	81,785	-	373,359
Designated Fund - Redundancy	127,344	-	-	8,577	-	135,921
Designated Fund - Revaluation	175,230	-	-	-	-	175,230
General Fund	2,134,979	2,526,495	(2,260,337)	(90,362)	18,455	2,329,230
	4,729,127	2,526,495	(2,281,325)	-	18,455	4,992,752

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Designated Fund - Animal Centre	1,976,915	-	(3,696)	26,781	-	2,000,000
Designated Fund - Leases	337,819	-	-	(46,245)	-	291,574
Designated Fund - Redundancy	113,874	-	-	13,470	-	127,344
Designated Fund - Revaluation	175,230	-	-	-	-	175,230
General funds	1,888,671	2,378,969	(2,166,717)	5,994	28,061	2,134,979
	4,492,510	2,378,969	(2,170,413)	-	28,061	4,729,127

22 Unrestricted funds **(Continued)**

Designated Fund - Animal Centre
The trustees have designated £2m from unrestricted reserves, towards the long term aim of redeveloping the animal centre on the current site.

As at 31/12/22 £23,085 of this fund had been expended on investigative and preparatory work in acquiring a new site, leaving a fund balance brought forward of £1,976,915.

During the year to 31/12/23 a further £3,696 has been expended on planning work, leaving a fund carried forward of £1,973,219.

The trustees have made the decision to increase the designated fund back to £2m, and have made a transfer from unrestricted funds of £26,781.

During the year to 31/12/24 a further £20,988 has been expended on planning work, leaving a fund carried forward of £1,979,012.

Designated Fund - Lease
The trustees have designated £373,359 at the year end, towards the future lease cost commitments, related to the charity office and retail premises.

Designated Fund - Redundancy
The trustees have designated £135,921 at the year end, towards the current redundancy cost for the staff team as at 31/12/24. This is on the basis of managing its legal obligations, but no formal liability existed at the year end.

Designated Fund - Revaluation
The trustees have designated the revaluation gain on the site at Winding Road, relative to the gain shown on revaluation in 2019.

23 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 31 December 2024:	
Tangible assets	537,196
Investments	442,298
Current assets/(liabilities)	4,013,258
	4,992,752

	Unrestricted funds 2023 £
At 31 December 2023:	
Tangible assets	472,531
Investments	1,673,843
Current assets/(liabilities)	2,582,753
	4,729,127

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	158,180	146,012
Between two and five years	188,015	145,561
In over five years	27,163	-
	373,358	291,573

Lease commitments are made up of:

Land and Buildings
- commitments related to the charity branch office and charity shop retail premises amounting to £369,010

Other operating leases
- commitments related to office equipment amounting to £4,350

25 Events after the reporting date

During the year, the trustees set up RSPCA Halifax, Huddersfield, Bradford and district CIO (Charity number 1208564) , which is a Charitable incorporated organisation. With effect from 1 April 2025 all current assets and activities of the current charity will be transferred to the CIO.

26 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Sale of goods		Purchase of goods	
	2024	2023	2024	2023
	£	£	£	£
Other related parties	63,497	36,298	10,483	33,488
	63,497	36,298	10,483	33,488

	Legacies in year			
	2024	2023	2024	2023
	£	£	£	£
Other related parties	664,325	530,645	-	-
	664,325	530,645	-	-

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024	2023
	£	£
Other related parties	740	5,602

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties	Amounts owed by related parties
	2024 Balance	2023 Balance
	£	£
Other related parties	675,550	248,965
	675,550	248,965

26 Related party transactions **(Continued)**

Related parties disclosed above are RSPCA head office and other Branches, the charity, is also a regional member of the National RSPCA Society, and transacts with the National Society in regards to both the receipt of goods and services and in the sale of goods and service.

The National Society also administers the Branch legacy scheme, which oversees and manages legacies due to individual branches, remittances are transferred to the Branch, once received by National Society. The income and amounts due from legacies are recognised in accordance with the accounting policy. Legacy receipts are paid by RSPCA Head Office to local branches in a timely manner

27 Cash (absorbed by)/generated from operations

	2024	2023
	£	£
Surplus for the year	263,625	236,617
Adjustments for:		
Investment income recognised in statement of financial activities	(61,594)	(50,616)
(Gain)/loss on disposal of tangible fixed assets	(2,565)	2,672
Fair value gains and losses on investments	(18,455)	(28,061)
Depreciation and impairment of tangible fixed assets	58,877	30,310
Movements in working capital:		
Decrease/(increase) in stocks	7,158	(2,216)
(Increase)/decrease in debtors	(365,911)	691,015
Increase/(decrease) in creditors	2,370	(8,782)
Cash (absorbed by)/generated from operations	(116,495)	870,939

28 Analysis of changes in net funds

The charity had no material debt during the year.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

England & Wales - Charity number 225575

Accounts

Charity registration number 225575

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V Aspey	
	C Harris	
	E Lindsay	
	C Watkinson	
	L J Fisher	
	S Cordingley	
	J Brimble	
	Mr M D Williams	(Appointed 13 April 2023)
	Ms J Evans	(Appointed 9 March 2023)
Senior management	Russell Kebble	Branch Manager (Resigned February 2024)
	Vanessa Mortimer	Finance Manager
	Claire Kendall	Animal Centre Manager
	Jo Scott	Charity Shop Area Manager
	Lauren Moore	Fundraising Manager
Charity number	225575	
Auditor	BK Plus Audit Limited	
	52 St Johns Lane	
	Halifax	
	West Yorkshire	
	England	
	HX1 2BW	

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

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RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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).

Objectives and activities

The object of the Branch is to promote the work and objectives of the National Society within the Branch area of Halifax, Huddersfield and Bradford, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate the suffering of animals.

The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA inspectorate. Such animals may be the subject of an ongoing case or may have been removed with the consent of an owner unable to meet the animal's welfare needs.

These animals are subject to appropriate veterinary treatment, rehabilitation and rehoming under the direction of the Branch's animal care staff. Prior to rehoming all animals are neutered and microchipped.

The Branch also operates a low-cost neutering scheme and a welfare assistance scheme to provide financial support to those members of the public on qualifying benefits.

Staff are assisted in this work by a dedicated team of volunteers without whose help we could not provide the level of service or volume of work we achieve.

Public benefit

All charities in England & Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. In deciding what activities the Branch should undertake, we have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Richard Martin, one of the RSPCA's founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today.

Preventing cruelty to animals promotes humane sentiments towards animals in humankind which involves moral benefit to the human community as a whole. Whilst this public benefit is clear it is difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Volunteers

The value of volunteers' time is not included within these accounts, we have benefited from 411 volunteers within our charity shops and fundraising network, who contributed 27,175 hours in 2023 across our network of shops.

Of this volunteer total the Animal Centre had approximately 193 volunteers who worked 11,240 hours in 2023.

Achievements and performance

Significant activities and achievements against objectives

Chairs Overview 2023

We began the year with the continuing impact of the energy crisis created by the war in Ukraine and its effect on the cost of living, and the accompanying need for financial support amongst some of the public in caring for their animals. This has continued throughout this year and is only just now appearing to level out and perhaps begin to ease.

Inspectors continue to try to treat more animals in situ; however, there remain large numbers of animals in temporary accommodation, awaiting space in kennels in RSPCA branches for rehabilitation and rehoming. The Branch is also continuing to extend our behavioural activities to include cats and overall to ensure we obtain better rehoming results for all our animals.

Compared with last year we have taken in 428 animals (2022: 426), rehomed 379 (2022: 351) and helped 447 (2022: 439) to receive welfare assistance. At the end of December 2023 there were 68 animals in our care (2022:70).

Trading in our Charity shops was affected by the economic situation, but we recorded a small increase in income at £1,375,032 (2022: £1,364,536) and generated a net profit of £309,974 (2022: 371,799). We sold 335,000 items in total, slightly fewer compared with 357,000 items in 2022, but of higher individual value.

This result seems to bear out the concern I expressed last year when commenting on the economic situation and its impact on retail, in that although Charity shops offer opportunity for customers to buy at lower prices, those customers may instead have decided to just utilise their existing items for longer.

Online sales continue to be a focus for potential growth, but this has been held back by the need to find more suitable accommodation for an effective operation. We hope to have this in place in the near future and to be able to build that outlet in the remainder of 2024.

Fundraising is always a focus; we continue to rely significantly on donations and legacies to fund our activities and this year that income was down on 2022. There is more and more competition for these contributions from other charities so one of our key actions for this year is to ensure our message is reaching potential donors and supporters through the various media. In addition, our team have undertaken events all around our area which have been well supported and enjoyed by those who attended as well as contributing to our income.

The possibility of a new Animal Centre site was mentioned last year, but the particular site we had been pursuing fell through due to concerns on both cost and feasibility. However, we are putting together a new and exciting plan based on our existing site in Wade Street which we hope to be able to bring you news of very soon.

More recently, our Branch Manager left us in February 2024 and we are currently considering how to replace him, as the role is likely to change in view of the above. As a result, the Trustees have risen to the challenge and are taking the opportunity to work with key staff and stakeholders to refocus our strategy and ensure the organisation is in the best position to implement our plans for the future.

As always, thanks are due to so many people in achieving our results this year and in continuing to make the Branch a success:

Thanks to our amazing staff - the Animal Centre team, our Fundraisers, those running our Charity Shops and the key support staff who handle all the administration and finance – none of this would be possible without the huge knowledge and commitment they bring to their roles;

Thanks again to our equally amazing volunteers – we were assisted by 218 volunteers in Fundraising and Charity Shops and 193 in the Animal Centre during 2023 – their help has been invaluable, and they bring so much to the success of our activities.

Thanks too, to our supporters – all those who offer us support in other ways, not just by the wonderful donations we receive, but providing information and feedback and letting us know that our efforts are appreciated and worthwhile.

Not least, I must mention our Trustees – after reporting last year that Laura-Jane Fisher was leaving us, I am happy to say that we persuaded her to stay and she has been a huge support this year. Julie Evans and Michael Williams joined the Board too and have made their presence felt very positively. We continue to search for suitable new applicants who can offer us their specialist skills, experience and advice at Trustee level, and to increase our numbers as our activities grow.

Carol Watkinson
Chair of Trustees

Statistics

(1) ANIMALS IN BRANCH CARE

	Dog	Cat	Rabbit	Misc	Total
(1.1) At start of the year					
Animal Centre	20	17	7	4	48
Foster Care	4	18	0	0	22
Private Boarding	0	0	0	0	0
Veterinary Clinic / hospital	0	0	0	0	0
Balance at start of month	24	35	7	4	70

	Dog	Cat	Rabbit	Misc	Total
(1.2) INTAKE category					
Inspectorate-Case animals	11	11	0	8	30
Inspectorate-Welfare Concern	63	131	11	7	212
Inspectorate-Networked from PBE / society hospital	5	5	0	0	10
Branch welfare concern	18	89	4	9	120
Welfare concern via NCC	0	2	0	0	2
Home for Life & born in branch care	4	18	0	9	31
Transfers IN - other RSPCA	1	2	0	0	3
Returns	6	13	1	0	20
Total IN - welfare reasons	108	271	16	33	428
Total IN - non-welfare	0	0	0	0	0

(1.3) Animals OUT

Reason for leaving

	Dog	Cat	Rabbit	Misc	Total
Rehomed	91	236	19	33	379
Died	0	1	0	1	2
Transfers OUT-Other RSPCA	0	0	0	0	0
Transfers OUT-Non-RSPCA	0	0	0	0	0
Other	4	6	0	0	10
PTS	12	26	0	1	39
Total out	107	269	19	35	430

Statistics – continued

(1.4) Animals PTS in branch care

Reason	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
Vet Advice	*7*	*25*	*0*	*1*	***33***
Animal's best interest	*0*	*0*	*0*	*0*	***0***
Aggression	*3*	*1*	*0*	*0*	***4***
Behavioural	*1*	*0*	*0*	*0*	***1***
Unwanted/unhomed	*0*	*0*	*0*	*0*	***0***
Orphaned	*0*	*0*	*0*	*0*	***0***
Feral	*0*	*0*	*0*	*0*	***0***
Legal	*1*	*0*	*0*	*0*	***1***
Total	***12***	***26***	***0***	***1***	***39***

(1.5) In care at year end

	Dog	*Cat*	*Rabbit*	*Misc*	*Total*
Animal Centre	*15*	*23*	*4*	*2*	***44***
Foster Care	*10*	*14*	*0*	*0*	***24***
Private Boarding	*0*	*0*	*0*	*0*	***0***
Veterinary Clinic / hospital	*0*	*0*	*0*	*0*	***0***
Balance at end of month	***25***	***37***	***4***	***2***	***68***

(1.6) Length of Stay

No. of non-Case animals	*Dog*	*Cat*	*Rabbit*	*Misc*	*Total*
0-3 months	*21*	*33*	*4*	*2*	***60***
4-6 months	*0*	*1*	*0*	*0*	***1***
Over 6 months	*0*	*2*	*0*	*0*	***2***
Total	***21***	***36***	***4***	***2***	***63***

No. of Case animals					
	4	***1***	***0***	***0***	***5***

(2) Homevisiting

	Dog	*Cat*	*Rabbit*	*Misc*	*Total*
Pre-home visits	*80*	*178*	*4*	*5*	***267***
Post-home visits	*85*	*33*	*2*	*1*	***121***

(3) Neutering

	Dog	*Cat*	*Rabbit*	*Misc*	*Total*
Branch animals	*29*	*151*	*14*	*2*	***196***
Other RSPCA animals	*0*	*0*	*0*	*0*	***0***
Public / other owned - clinic	*0*	*0*	*0*	*0*	***0***
Public / other owned - other	*64*	*53*	*0*	*0*	***117***
Total	***93***	***204***	***14***	***2***	***313***

Statistics – continued

(4) Welfare Assistance (veterinary care)

	Dog	Cat	Rabbit	Misc	Total
Other RSPCA animals (non-branch)	0	0	0	0	0
Public / other owned - clinic	0	0	0	0	0
Public / other owned - other	0	0	0	0	0
Sub-Total	0	0	0	0	0
PTS at owner's insistence	0	0	0	0	0

(5) Microchipping

	Dog	Cat	Rabbit	Misc	Total
Branch Animals	0	0	0	0	0
Other RSPCA animals	0	0	0	0	0
Public / other owned - clinic	0	0	0	0	0
Public / other owned - other	0	0	0	0	0
Total	0	0	0	0	0

(6)Financial Support for animal welfare activities

	Total £
RSPCA regional schemes	0
Other RSPCA branches	0
Other animal welfare charities	0

(7) Feral Cats

No. of Feral cats neutered & released	0

Financial review

The financial position of the charity at the year ended 31 December 2023 is detailed below:

The total incoming resources for the year were £2,378,969 (2022: £2,849,119) including legacies of £530,645 (2022: £988,740), expenditure was £2,170,413 (2022: £1,991,849), with net gain on investments of £28,061 (2022: £25,490 loss), resulting in a net surplus of the year of £236,617 (2022: £831,780).

The cost of maintaining the animal welfare operation, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £961,726 (2022: £851,011) on charitable activities during the year.

Support costs including salary costs for the branch manager and finance team and audit costs totalled £107,489 (2022 : £104,588).

The charity shops network brought in sales and related income of £1,375,032 (2022: £1,364,536) against expenditure of £1,065,058 (2022: £992,737), yielding a net contribution to the charitable activities of £309,974 (2022: £371,799) over the year.

Reserves policy

At the end of the year the Branch held an accumulated fund of £4,729,127 (2022: £4,492,509) of which £2,000,000 (2022: £1,976,915) has been designated by the Trustees as a separate fund to go towards the long term aim of opening a new out-of-town animal centre.

The designated fund brought forward of £1,976,915, relating to the new animal centre, has been reduced by costs in the year of £3,696, but added to by transfers from unrestricted funds of £26,781.

The trustees have also established two further designated funds, for potential redundancy liability costs as calculated at the year-end of £127,344 and for lease commitments held at the year-end (up to break dates) of £291,574.

The Trustees have reviewed the Branch reserves policy and agreed the following:

- 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, this should be equivalent to between 6-12 months expenditure
- reserves in this context should mean funds that are freely available for the Branch's general purposes after all commitments have been met

The Trustees therefore agreed to exclude tangible fixed assets such as property, vehicles and equipment together with any restricted or designated funds held by the Branch from the calculation of general reserves.

	2023	2022
	£	£
Total reserves	4,729,127	4,492,509
Less : Tangible fixed assets (unrestricted)	(472,531)	(502,222)
Less : Designated fund - New Animal Centre	(2,000,000)	(1,976,915)
Less : Designated fund - Leases	(291,574)	(337,819)
Less : Designated fund - Redundancy	(127,344)	(113,874)
	1,837,678	**1,561,679**

The Branch therefore held some £1,837,678 (2022 : £1,561,679) in available, 'free', reserves at the year end.

Such general reserves represent approximately 10.2 months expenditure based on 2023 levels of expenditure (2022: 9.4 months). This level of reserves falls within the trustees desired range of 6-12 months.

Principal funding sources

The principal sources of funding for the charity are legacy Income, donations from the public and income from the network of charity shops.

Investment policy
The charity has established a formal investment policy, as dated 19 March 2024.

The policy is for long term reserves to be invested to grow over a 3 to 5 year period at a target rate of above the rate of inflation. The short-term reserves should be invested emphasising certainty of value and should equate to 6 to 12 months of general operating costs. With the objective to generate a rate of return of above the rate of inflation and to provide funds for capital development projects, whilst preserving capital value and minimising risk, capital volatility cannot be tolerated.

Assets should also be readily available to meet unanticipated cashflow requirements.

The Charity is committed to ensuring that investments are made in a responsible manner. The Policy seeks to ensure that a balance is struck between our investment aims and our charitable aim to support animal welfare. The Branch's policy aims to follow National Society guidance on ethical investments.

The Board of Trustees has delegated investment decisions to the Finance Committee. Investment management is delegated to Eastwood Financial Services, an independent financial services adviser regulated by the FSA.

Structure, governance and management
The RSPCA Halifax, Huddersfield, Bradford & District Branch (the Branch) is constituted as a charitable unincorporated association and is governed by the RSPCA Branch Rules (as revised January 2012).

The Branch adopts the policies of the Royal Society for the Prevention of Cruelty to Animals (the National Society), but has been a separately registered charity since 1963 in accordance with the Charities Act 1960.

Constitution
The charity is governed by a Committee elected from amongst the Branch membership at each Annual General Meeting to manage the affairs of the Branch for the ensuing year.

The Committee must consist of a minimum of seven and not more than fourteen elected members and has the power to co-opt a further three members who shall be Trustees of the Branch until the next Annual General Meeting.

The officers of the Branch are appointed from amongst the Committee and shall, as a minimum, consist of a Chairperson, Secretary and Treasurer all serving in an honorary capacity.

The charity trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch.

The trustees who served during the year and up to the date of signature of the financial statements were:

T Bray FCA	(Resigned 13 June 2023)
V Aspey	
I Harris-Denoon	(Resigned 13 June 2023)
C Harris	
E Lindsay	
C Watkinson	
L J Fisher	
S Cordingley	
H Satloka	(Resigned 13 June 2023)
J Brimble	
Mr M D Williams	(Appointed 13 April 2023)
Ms J Evans	(Appointed 9 March 2023)

Roles of trustees

The following honorary roles were held by trustees during the year:

C Watkinson	-	Honorary Chair
J Brimble	-	Honorary Vice Chair
S Cordingley	-	Honorary Treasurer
V Aspey	-	Honorary Secretary

Organisational structure

The Branch Manager, acting on the authority of the trustee board and specifically accountable to one of its trustees, manages the Branch on a day to day basis through the senior management team who are accountable to him. He also contributes to the strategic thinking and development within the Branch.

The administration of the Branch and the operation of the animal re-homing, welfare neutering and welfare assistance schemes are mainly conducted from the Branch animal centre in Wade Street, Halifax.

The Branch runs a network of ten charity shops supported by a charity shops area manager. The charity shops sell mainly second-hand goods donated by the public to raise funds for the Branch's charitable activities. The charity also has its shop at the animal centre, selling new animal related goods.

The Branch works closely with staff from the National Society Headquarters and Regional Headquarters and in particular RSPCA Inspectors and Animal Rescue Officers in pursuit of the charity's objectives.

Remuneration policy

The key management personnel of the charity, along with the board of trustees, have been identified as those staff in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Other matters

Risk management

The Branch has a risk management strategy, which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures to minimise the potential impact on the charity should those risks materialise

The Trustees have identified six main areas of risk and these are:

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient trustees for the Branch to continue
- insufficient volunteers for fundraising activities
- insufficient funds to cover the costs of animal welfare activities

The Trustees have implemented an ongoing review of the Branch's policies, procedures and controls to ensure that these are adequate to mitigate the main identified risks.

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of trustees responsibilities

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

The law applicable to charities in England and Wales 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities 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; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

The trustees report was approved by the Board of Trustees.

S L Cordingley

S Cordingley
Trustee

Date: 30/5/2024

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Opinion

We have audited the financial statements of RSPCA Halifax, Huddersfield, Bradford & District Branch (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 *Auditor's 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 the provisions available for small entities, in the circumstances set out in note 28 to the financial statements, 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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 and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor 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 an auditor's report 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Victoria Atkinson FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited

31 May 2024

CHARTERED CERTIFIED ACCOUNTANT
Statutory Auditor

52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	641,684	1,197,816
Charitable activities	4	192,549	153,260
Other trading activities	5	1,494,120	1,483,472
Investments	6	50,616	14,571
Total income		2,378,969	2,849,119
Expenditure on:			
Raising funds	7	1,098,526	1,036,250
Charitable activities			
Provision of animal welfare services	8	1,069,215	955,599
Other expenditure	13	2,672	-
Total expenditure		2,170,413	1,991,849
Net gains/(losses) on investments	14	28,061	(25,490)
Net income and movement in funds		236,617	831,780
Reconciliation of funds:			
Fund balances at 1 January 2023		4,492,510	3,660,729
Fund balances at 31 December 2023		4,729,127	4,492,509

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 32 form part of these financial statements.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	16		472,531		502,222
Investments	17		1,673,843		1,645,782
			2,146,374		2,148,004
Current assets					
Stocks	18	31,246		29,030	
Debtors	19	416,952		1,107,965	
Cash at bank and in hand		2,232,497		1,314,235	
		2,680,695		2,451,230	
Creditors: amounts falling due within one year	21	(97,942)		(106,724)	
Net current assets			2,582,753		2,344,506
Total assets less current liabilities			4,729,127		4,492,510
Net assets excluding pension liability			4,729,127		4,492,510
The funds of the charity					
Unrestricted funds			4,729,127		4,492,509
			4,729,127		4,492,509

The notes on pages 17 to 32 form part of these financial statements.

The financial statements were approved by the trustees on 30/5/2024

S L Cordingley

S Cordingley
Trustee

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	**26**		870,939		520,877
Investing activities					
Purchase of tangible fixed assets		(3,293)		(68,597)	
Investment income received		50,616		14,571	
Net cash generated from/(used in) investing activities			47,323		(54,026)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			918,262		466,851
Cash and cash equivalents at beginning of year			1,314,235		847,384
Cash and cash equivalents at end of year			2,232,497		1,314,235

The notes on pages 17 to 32 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

RSPCA Halifax, Huddersfield, Bradford & District Branch is an incorporated charity, registered with the Charity Commission on 31 October 1963.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are those specifically ringfenced by the trustees for particular activities.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Legacies received via the Branch Legacy Scheme are shown gross, without deduction of the scheme costs, the associated charges are shown within costs of fundraising activities.

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

It is the policy of the charity to capitalise assets costing in excess of £500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5% on cost
Leasehold improvements	20% on cost and over the remaining life of the lease
Fixtures and fittings	20% on cost and over the remaining life of the lease
Computers	33% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Donated goods received by the charity's shop network, for resale, are not valued within the financial statements, as it is not practical or possible to reliably measure the value of this stock at the year end.

1 Accounting policies (Continued)

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	99,289	172,459
Legacies receivable	530,645	988,740
Grants receivable	11,750	36,617
	641,684	1,197,816
Grants receivable for core activities		
Community Foundation for Calderdale	-	1,400
Kickstart	-	19,607
RSPCA - Regional Board	11,750	15,325
Sundry small grants	-	285
	11,750	36,617

Branch legacy scheme
The charity is a member of the Branch legacy scheme, which was established with the object of assisting branches of the RSPCA in maximising the amount they receive from bequests made directly to them, by using the knowledge of the legacy department of the National Society to handle the administration on behalf of the Branch. The National Society makes an administration charge of 3% of the value of the bequest to the Branch prior to remitting payment.

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Provision of animal welfare services		
Inspectors and boarding income	30,748	23,835
Animal adoption income	38,744	25,258
Commission received	13,653	16,518
Animal Centre shop sales income	104,734	82,618
Drugs rebate income	2,737	3,283
Dog training income	1,893	1,542
Other income	40	206
	192,549	153,260

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events and costs	119,088	118,936
Charity shops income	1,375,032	1,364,536
Other trading activities	1,494,120	1,483,472

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Dividends and interest received on investments	13,636	11,761
Interest received on short term deposits	36,980	2,810
	50,616	14,571

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Branch Legacy Scheme charges	26,923	36,888
Fundraising events costs	6,545	6,625
	33,468	43,513
Trading costs		
Charity shop operating costs	414,629	395,750
Charity shop staff costs	650,429	596,987
	1,065,058	992,737
Total costs	1,098,526	1,036,250

8 Expenditure on charitable activities

	Provision of animal welfare services 2023 £	Provision of animal welfare services 2022 £
Direct costs		
Staff costs	568,590	475,869
Depreciation and impairment	15,516	22,855
Animal centre costs	219,016	183,043
Premises costs	37,183	29,668
Motor costs	4,913	9,725
Staff costs - Other	13,695	7,929
Volunteer costs	97	33
Office costs	22,286	28,070
Irrecoverable VAT	29,776	41,279
Maintenance costs	31,247	31,570
Bank charges and fees	5,607	4,565
EARS grants paid	3,645	3,654
Professional fees	10,155	12,751
	961,726	851,011
Share of support and governance costs (see note 9)		
Support	107,489	104,588
	1,069,215	955,599
Analysis by fund		
Unrestricted funds - general	1,069,215	955,599

9 Support costs allocated to activities

	2023 £	2022 £
Staff costs	76,015	81,939
Depreciation	3,206	1,165
Computer repairs and maintenance	20,703	14,303
Governance costs	7,565	7,180
	107,489	104,587
Analysed between:		
Provision of animal welfare services	107,489	104,588

10 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,565	7,180
Depreciation of owned tangible fixed assets	30,309	34,916
Loss on disposal of tangible fixed assets	2,672	-

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Animal Centre	20	22
Charity Shops	33	32
Branch Office (Including fundraising)	7	6
Total	60	60

Employment costs	2023	2022
	£	£
Wages and salaries	1,189,891	1,060,025
Social security costs	80,717	73,635
Other pension costs	24,426	21,135
	1,295,034	1,154,795

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2023	2022
	£	£
Aggregate compensation	175,817	165,796

13 Other expenditure

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Net loss on disposal of tangible fixed assets	2,672	-

14 Gains and losses on investments

	Unrestricted funds 2023	Unrestricted funds 2022
Gains/(losses) arising on:	£	£
Revaluation of investments	28,061	(25,490)

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost or valuation						
At 1 January 2023	425,000	226,347	66,241	119,297	71,947	908,832
Additions	-	-	-	3,293	-	3,293
Disposals	-	(2,289)	(5,073)	(2,194)	-	(9,556)
At 31 December 2023	425,000	224,058	61,168	120,396	71,947	902,569
Depreciation and impairment						
At 1 January 2023	31,875	156,323	43,002	107,793	67,619	406,612
Depreciation charged in the year	10,625	9,485	4,184	4,933	1,082	30,309
Eliminated in respect of disposals	-	(1,475)	(3,410)	(1,998)	-	(6,883)
At 31 December 2023	42,500	164,333	43,776	110,728	68,701	430,038
Carrying amount						
At 31 December 2023	382,500	59,725	17,392	9,668	3,246	472,531
At 31 December 2022	393,125	70,026	23,239	11,504	4,328	502,222

16 Tangible fixed assets (Continued)

Land and buildings with a carrying amount of £382,500 were revalued at 1 August 2019 by Walker Singleton Chartered Surveyors, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31 December 2023, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £188,043 (2022 - £203,475).

17 Fixed asset investments

	Investments and Deposits £
Cost or valuation	
At 1 January 2023	1,645,782
Valuation changes	19,069
At 31 December 2023	1,664,851
Carrying amount	
At 31 December 2023	1,664,851
At 31 December 2022	1,645,782

18 Stocks

	2023 £	2022 £
Finished goods and goods for resale	31,246	29,030

Stocks include animal related products (feed, toys, equipment) and veterinary supplies, held by the charity at the year end.

19 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	10,975	18,451
Other debtors	14,127	21,420
Prepayments and accrued income	391,850	1,068,094
	416,952	1,107,965

20 Finance lease obligations

Future minimum lease payments due under finance leases:

	2023	2022
	£	£
Within one year	(146,012)	(160,604)
Within two and five years	(145,561)	(177,215)
	(291,573)	(337,819)

Lease commitments are made up of:

Land and Buildings
- commitments related to the charity branch office and charity shop retail premises amounting to £283,636

Other operating leases
- commitments related to office equipment amounting to £7,937

21 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	19,697	33,250
Trade creditors	61,071	53,405
Accruals and deferred income	17,174	20,069
	97,942	106,724

22 Retirement benefit schemes

	2023	2022
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	24,426	21,135

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Designated Fund - Animal Centre	1,976,915	-	(3,696)	26,781	-	2,000,000
Designated Fund - Leases	337,819	-	-	(46,245)	-	291,574
Designated Fund - Redundancy	113,874	-	-	13,470	-	127,344
Designated Fund - Revaluation	175,230	-	-	-	-	175,230
General funds	1,888,671	2,378,969	(2,166,717)	5,994	28,061	2,134,979
	4,492,510	2,378,969	(2,170,413)	-	28,061	4,729,127

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
Designated Fund - Animal Centre	1,988,458	-	(11,543)	-	-	1,976,915
Designated Fund - Lease	482,822	-	-	(145,003)	-	337,819
Designated Fund - Redundancy	118,705	-	-	(4,831)	-	113,874
Designated Fund - Revaluation	175,230	-	-	-	-	175,230
General funds	895,514	2,849,119	(1,980,306)	149,834	(25,490)	1,888,671
	3,660,729	2,849,119	(1,991,849)	-	(25,490)	4,492,509

23 Unrestricted funds (Continued)

Designated Fund - Animal Centre
The trustees have designated £2m from unrestricted reserves, towards the long term aim of acquiring a new site for the animal centre.

As at 31/12/22 £23,085 of this fund had been expended on investigative and preparatory work in acquiring a new site, leaving a fund balance brought forward of £1,976,915.

During the year to 31/12/23 a further £3,696 has been expended on planning work, leaving a fund carried forward of £1,973,219.

The trustees have made the decision to increase the designated fund back to £2m, and have made a transfer from unrestricted funds of £26,781.

Designated Fund - Lease
The trustees have designated £291,574 at the year end, towards the future lease cost commitments, related to the charity office and retail premises.

Designated Fund - Redundancy
The trustees have designated £127,344 at the year end, towards the current redundancy cost for the staff team as at 31/12/23. This is on the basis of managing its legal obligations, but no formal liability existed at the year end.

Designated Fund - Revaluation
The trustees have designated the revaluation gain on the site at Winding Road, relative to the gain shown on revaluation in 2019.

24 Analysis of net assets between funds

	Unrestricted funds 2023 £
At 31 December 2023:	
Tangible assets	472,531
Investments	1,673,843
Current assets/(liabilities)	2,582,753
	4,729,127

	Unrestricted funds 2022 £
At 31 December 2022:	
Tangible assets	502,222
Investments	1,645,782
Current assets/(liabilities)	2,344,506
	4,492,510
Per balance sheet	4,492,509
Balance to allocate	(1)

25 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Sale of goods		Purchase of goods	
	2023 £	2022 £	2023 £	2022 £
Other related parties	36,298	30,194	33,488	34,997
	36,298	30,194	33,488	34,997

	Legacies received in year			
	2023 £	2022 £	2023 £	2022 £
Other related parties	1,116,304	211,240	-	-
	1,116,304	211,240	-	-

25 Related party transactions (Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2023	2022
	£	£
Other related parties	5,602	5,284
	175,817	165,796

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2023		Amounts owed by related parties 2022	
	Balance	Net	Balance	Net
	£	£	£	£
Other related parties	248,965	248,965	961,641	961,641
	248,965	248,965	961,641	961,641

Related parties disclosed above are RSPCA head office and other Branches, the charity, is also a regional member of the National RSPCA Society, and transacts with the National Society in regards to both the receipt of goods and services and in the sale of goods and service.

The National Society also administers the Branch legacy scheme, which oversees and manages legacies due to individual branches, remittances are transferred to the Branch, once received by National Society.

26 Cash generated from operations	2023 £	2022 £
Surplus for the year	236,617	831,780
Adjustments for:		
Investment income recognised in statement of financial activities	(50,616)	(14,571)
Loss on disposal of tangible fixed assets	2,672	-
Fair value gains and losses on investments	(28,061)	25,490
Depreciation and impairment of tangible fixed assets	30,310	34,917
Movements in working capital:		
(Increase) in stocks	(2,216)	(3,303)
Decrease/(increase) in debtors	691,015	(406,092)
(Decrease)/increase in creditors	(8,782)	52,656
Cash generated from operations	870,939	520,877

27 Analysis of changes in net funds

The charity had no material debt during the year.

28 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

England & Wales - Charity number 225575

Accounts

REGISTERED CHARITY NUMBER: 225575

Report of the Trustees and

Financial Statements

for the Year Ended 31st December 2022

for

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

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for the Year Ended 31st December 2022

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Report of the Trustees
for the Year Ended 31st December 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects

The object of the Branch is to promote the work and objectives of the National Society within the Branch area of Halifax, Huddersfield and Bradford, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate the suffering of animals.

The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA inspectorate. Such animals may be the subject of an ongoing case or may have been removed with the consent of an owner unable to meet the animal's welfare needs.

These animals are subject to appropriate veterinary treatment, rehabilitation and rehoming under the direction of the Branch's animal care staff. Prior to rehoming all animals are neutered and microchipped.

The Branch also operates a low-cost neutering scheme and a welfare assistance scheme to provide financial support to those members of the public on qualifying benefits.

Staff are assisted in this work by a dedicated team of volunteers without whose help we could not provide the level of service or volume of work we achieve.

Public benefit

All charities in England & Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. In deciding what activities the Branch should undertake, we have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Richard Martin, one of the RSPCA's founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today.

Preventing cruelty to animals promotes humane sentiments towards animals in humankind which involves moral benefit to the human community as a whole. Whilst this public benefit is clear it is difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Volunteers

The value of volunteers' time is not included within these accounts, we have benefited from 344 volunteers within our charity shops and fundraising network, who contributed 29,368 hours in 2022 across our network of shops, the volunteer time has again been impacted in the year because of Covid.

The Animal Centre had approximately 175 volunteers who worked 9,800 hours in 2022.

ACHIEVEMENT AND PERFORMANCE

Chair's overview 2022

We began the year with a lingering worry that there would be significant numbers of animals coming to us as owners who acquired them in lockdown returned to the workplace. Thankfully that does not seem to have been the case and in the early part of the year activity appeared to come back to normal.

However, since then the impact of the energy crisis created by the war in Ukraine has brought other issues, in particular the huge increase in the cost of living, and there is also more need for financial support amongst the public in caring for their animals.

At the start of 2022 Inspectors made some changes in how they were working, trying to treat more animals in situ; however, more recently, numbers requiring treatment and rehoming have risen and our large kennels are full. This reflects a situation where there are more larger breeds coming to us, with potentially more behavioural needs. The Branch is also continuing to extend our behavioural activities to include cats and overall to ensure we obtain better rehoming results for all our animals.

Compared with last year we have taken in 426 animals (2021: 491), rehomed 351 (2021: 424) and helped 439 (2021: 357) to receive welfare assistance. At the end of December 2022 there were 70 animals in our care.

Our Charity shops continued to recover, and we have put much effort into developing their potential during the year, with the result that they recorded income of £1,364,536 (2021: £997,425) and generated a net profit of £365,176 (2021: 139,300). There was significant improvement in sales - we sold 357,000 items in total, compared with 270,000 items in 2021.

This reflects growth in all shops, but particularly includes consolidation of the new, larger shops in Huddersfield and Bradford which began trading in 2021. We are focused on providing a great service and shopping experience in all our outlets. In these economic circumstances Charity shops may benefit from customers wanting to buy more carefully, and so we try to make the most of what is donated - however, we must be conscious that we rely on those donations continuing, and people may also just choose to keep hold of their items for longer which would reduce what we have to offer. We are monitoring this situation closely.

The success of online sales has continued, and we plan to invest further in this area which we see as having significant potential for growth.

Fundraising continues to be very important to us, and our team continue to find new and interesting opportunities to expand our communication with supporters to encourage involvement and financial support. The K9 dog show was even bigger and better this year and raised over £10,000. Our 'Furry Friends' Day at the Animal Centre was a huge attraction recently, with families queuing to view and interact with our smaller furries. We aim to reach our supporters in all the Branch areas and are keen to undertake events around the whole area of Halifax, Huddersfield, Bradford and beyond, as well as through the publicity, education, public relations and online communications that the Fundraising team are continuing to develop.

Looking to the future and the possibility of a new Animal Centre mentioned in previous years, there have been some delays in progress on the potential land purchase, but we continue to pursue this and other ideas to help us maintain and hopefully expand our existing facilities and to ensure the long-term success and continuing development of the Branch's animal care activities in our area.

Thanks are due to so many people in achieving our results this year and in continuing to make the Branch a success:

Thanks to our amazing staff - the Animal Centre team, our Fundraisers, those running our Charity Shops and the key support staff who handle all the administration and finance - none of this would be possible without the huge knowledge and commitment they bring to their roles;

Thanks again to our equally amazing volunteers - we were assisted by 344 volunteers in Fundraising and Charity Shops and 175 in the Animal Centre during 2022 - their help has been invaluable, and they bring so much to the success of our activities.

Thanks too, to our supporters - all those who offer us support in other ways, not just by the wonderful donations we receive, but providing information and feedback and letting us know that our efforts are appreciated and worthwhile. Not least, I must mention our Trustees - there have been a number of changes this year amongst us. We lost Ken and Gwen Lowe who resigned part way through the year, which resulted in having to elect a new Chair. Fortunately, we had acquired four new Trustees since the last AGM - Jo Brimble, Laura-Jane Fisher, Isla Dunoon and myself - and I was honoured to be chosen to take on the role. Each of us has brought new skills and experience to the Board to complement those existing, and we have taken advantage of them to help consolidate and enhance our governance. All of us new to the Board have been immensely grateful for the knowledge, experience and huge support we have received from our colleagues since joining. Certainly, I could not have taken on the role of Chair so early in my tenure without the assistance and experience of existing colleagues. It has been invaluable, and I thank them all sincerely.

More recently, two further individuals have applied to become Trustees - Julie Evans and Michael Williams - who are applying for election at this year's AGM. We welcome them to the organisation and look forward to their involvement. Unfortunately, Isla Dunoon has since found herself unable to continue for personal reasons and so will not be applying for re-election. We thank her for her support and input this year and hope that she will continue to be interested and involved in other ways in the future.

Finally, I am sorry to say that Tim Bray has decided to retire after more than 40 years of distinguished service and involvement in a number of roles within the RSPCA both nationally and in the Branches. He was also actively involved in support of his wife, Sue, with the planning, organisation and running of the Horse Show, one of the biggest fundraising events in the branch calendar, raising many thousands of pounds at each event for many years. He has been a key member of the Board of Trustees for many years, and we will miss his experience and advice greatly; we wish him the very best for his retirement.

Carol Watkinson
Chair of Trustees

ACHIEVEMENT AND PERFORMANCE

STATISTICS

Animals in Branch care:-

At start of the year	Dog	Cat	Rabbit	Misc	Total
Animal Centre	7	13	6	14	**40**
Foster Care	9	21	0	0	**30**
Private Boarding	0	0	0	0	**0**
Veterinary Clinic / hospital	0	0	0	0	**0**
Balance at start of year	**16**	**34**	**6**	**14**	**70**

Animal Entry Categories:-

INTAKE category	Dog	Cat	Rabbit	Misc	Total
Inspectorate - Case animals	21	22	3	7	**53**
Inspectorate - Welfare concern	67	131	7	4	**209**
Inspectorate - Networked from PBE/ society hospital	0	2	0	0	**2**
Branch welfare concern	14	69	9	14	**106**
Welfare concern via NCC	0	1	4	0	**5**
Home for Life & born in branch care	0	14	0	10	**24**
Transfers IN - other RSPCA	3	1	0	6	**10**
Returns	7	7	0	3	**17**
Total IN - welfare reasons	**112**	**247**	**23**	**44**	**426**
Total IN - non-welfare	0	0	0	0	**0**

Animals OUT:-

	Dog	Cat	Rabbit	Misc	Total
Reason for leaving:					
- Rehomed	90	202	18	41	**351**
- Died	0	2	0	0	**2**
- Transfers OUT - other RSPCA	0	5	0	2	**7**
- Transfers OUT - non RSPCA	0	0	0	5	**5**
- Other	4	10	0	0	**14**
- PTS	10	27	4	6	**47**
Total out	**104**	**246**	**22**	**54**	**426**

ACHIEVEMENT AND PERFORMANCE

Animals PTS in branch care:-

	Dog	Cat	Rabbit	Misc	Total
Reason:					
- Vet Advice	10	27	4	6	**47**
- Animal's best interest	0	0	0	0	**0**
- Aggression	0	0	0	0	**0**
- Behavioural	0	0	0	0	**0**
- Unwanted/unhomed	0	0	0	0	**0**
- Orphaned	0	0	0	0	**0**
- Feral	0	0	0	0	**0**
- Legal	0	0	0	0	**0**
Total	**10**	**27**	**4**	**6**	**47**

In care at end of year:-

	Dog	Cat	Rabbit	Misc	Total
Animal centre	20	17	7	4	**48**
Foster care	4	18	0	0	**22**
Private boarding	0	0	0	0	**0**
Veterinary Clinic / hospital	0	0	0	0	**0**
Balance at end of year	**24**	**35**	**7**	**4**	**70**

Length of Stay - No of non-Case animals:-

	Dog	Cat	Rabbit	Misc	Total
0 - 3 months	15	30	7	4	**56**
4 - 6 months	0	1	0	0	**1**
Over 6 months	0	2	0	0	**2**
Total	**15**	**33**	**7**	**4**	**59**

Homevisiting:-

	Dog	Cat	Rabbit	Misc	Total
Pre-home visits	86	180	12	15	**293**
Post-home visits	82	33	0	0	**115**

Neutering:-

	Dog	Cat	Rabbit	Misc	Total
Branch animals	38	140	21	17	**216**
Other RSPCA animals	0	0	0	0	**0**
Public/other owned - clinic	0	0	0	0	**0**
Public/other owned - other	7	24	0	0	**31**
Total	**45**	**164**	**21**	**17**	**247**

ACHIEVEMENT AND PERFORMANCE

Welfare assistance (veterinary care):-

	Dog	Cat	Rabbit	Misc	Total
Other RSPCA animals (non branch)	0	0	0	0	**0**
Public/other owned - clinic	181	218	0	0	**399**
Public/other owned - other	22	18	0	0	**40**
Sub total	**203**	**236**	**0**	**0**	**439**
PTS at owner's insistence	0	0	0	0	0

Microchipping:-

	Dog	Cat	Rabbit	Misc	Total
Branch Animals	37	168	21	6	**232**
Other RSPCA animals	0	0	0	0	**0**
Public/other owned - clinic	1	2	0	0	**3**
Public/other owned - other	3	22	0	0	**25**
Total	**41**	**192**	**21**	**6**	**260**

Financial support for animal welfare activities:-

RSPCA regional schemes	**0**
Other RSPCA branches	**0**
Other animal welfare charities	**0**

Feral Cats:-

No of Feral cats neutered & released	**2**

Wildlife Information:-

Accepted	**0**
Released	**0**
Transfers OUT - Other RSPCA	**0**
Transfers OUT - Non RSPCA	**0**
Died	**0**
PTS	**0**

FUNDRAISING

The Branch fundraises only within the Branch area. No commercial fundraising organisations are used or engaged by the Branch to raise funds on its behalf. The Branch employs three full time fundraisers as part of the Branch staff.

The Branch follows guidelines from the National RSPCA and the institute of fundraising in all its fund raising activities and holds regular income generation meetings to review its fundraising strategy.

In 2022 the Branch received no complaints about its fund raising activities. To protect people from unreasonable intrusion of privacy the Branch does not share its data base of donors and supporters with any third party or the national RSPCA. The Branch does not use supporter data to profile or target individual donors in any way.

FINANCIAL REVIEW

Financial position

The financial position of the charity at the year ended 31 December 2022 is detailed below:

The total incoming resources for the year were £2,849,118 (2021: £1,914,342) including legacies of £988,740 (2021: £320,384), expenditure was £1,991,846 (2021: £1,683,417), with net loss on investments of £25,490 (2021: £36,798 gain), resulting in a net surplus of the year of £831,782 (2021: £267,723).

The cost of maintaining the animal welfare operation, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £851,010 (2021: £725,215) on charitable activities during the year.

Support costs including salary costs for the branch manager and finance team and audit costs totalled £104,588 (2021 : £100,077).

The charity shops network brought in sales and related income of £1,364,536 (2021: £997,425) against expenditure of £999,360 (2021: £858,125), yielding a net contribution to the charitable activities of £365,176 (2021: £139,300 negative) over the year.

Principal funding sources

The principal sources of funding for the charity are legacy Income, donations from the public and income from the network of charity shops

FINANCIAL REVIEW

Reserves policy

At the end of the year the Branch held an accumulated fund of £4,492,510 (2021: £3,660,728) of which £1,976,915 (2021: £1,988,458) has been designated by the Trustees as a separate fund to go towards the long term aim of opening a new out-of-town animal centre.

The designated fund brought forward of £1,988,458, relating to the new animal centre, has been reduced by costs in the year of £11,543.

The trustees have also established two further designated funds, for potential redundancy liability costs as calculated at the year end of £113,874 and for lease commitments held at the year end (up to break dates) of £337,819.

The Trustees have reviewed the Branch reserves policy and agreed the following:

- 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, this should be equivalent to between 6-12 months expenditure
- reserves in this context should mean funds that are freely available for the Branch's general purposes after all commitments have been met

The Trustees therefore agreed to exclude tangible fixed assets such as property, vehicles and equipment together with any restricted or designated funds held by the Branch from the calculation of general reserves.

	2022	2021
	£	£
Total reserves	4,492,510	3,660,728
Less : Tangible fixed assets (unrestricted)	(502,221)	(468,541)
Less : Designated fund - New Animal Centre	(1,976,915)	(1,988,458)
Less : Designated fund - Leases	(337,819)	(482,822)
Less : Designated fund - Redundancy	(113,874)	(118,705)
	1,561,681	**602,202**

The Branch therefore held some £1,561,681 (2021 : £602,202) in available, 'free', reserves at the year end.

Such general reserves represent approximately 9.4 months expenditure based on 2022 levels of expenditure (2021: 4.2 months). This level of reserves falls within the trustees desired range of 6-12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Halifax, Huddersfield, Bradford & District Branch (the Branch) is constituted as a charitable unincorporated association and is governed by the RSPCA Branch Rules (as revised January 2012).

The Branch adopts the policies of the Royal Society for the Prevention of Cruelty to Animals (the National Society), but has been a separately registered charity since 1963 in accordance with the Charities Act 1960.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The charity is governed by a Committee elected from amongst the Branch membership at each Annual General Meeting to manage the affairs of the Branch for the ensuing year.

The Committee must consist of a minimum of seven and not more than fourteen elected members and has the power to co-opt a further three members who shall be Trustees of the Branch until the next Annual General Meeting.

The officers of the Branch are appointed from amongst the Committee and shall, as a minimum, consist of a Chairperson, Secretary and Treasurer all serving in an honorary capacity.

The charity trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch.

Organisational and management

The Branch Manager, acting on the authority of the trustee board and specifically accountable to one of its trustees, manages the Branch on a day to day basis through the senior management team who are accountable to him. He also contributes to the strategic thinking and development within the Branch.

The administration of the Branch and the operation of the animal re-homing, welfare neutering and welfare assistance schemes are mainly conducted from the Branch animal centre in Wade Street, Halifax.

The Branch runs a network of ten charity shops supported by a charity shops area manager. The charity shops sell mainly second-hand goods donated by the public to raise funds for the Branch's charitable activities. The charity also has its shop at the animal centre, selling new animal related goods.

The Branch works closely with staff from the National Society Headquarters and Regional Headquarters and in particular RSPCA Inspectors and Animal Rescue Officers in pursuit of the charity's objectives.

Key management remuneration

The key management personnel of the charity, along with the board of trustees, have been identified as those staff in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Branch has a risk management strategy, which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures to minimise the potential impact on the charity should those risks materialise

The Trustees have identified six main areas of risk and these are:

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient trustees for the Branch to continue
- insufficient volunteers for fundraising activities
- insufficient funds to cover the costs of animal welfare activities

The Trustees have implemented an ongoing review of the Branch's policies, procedures and controls to ensure that these are adequate to mitigate the main identified risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225575

Principal address

Wade Street
Winding Road
Halifax
West Yorkshire
HX1 1SN

Trustees
V Aspey
T Bray FCA
J Brimble (appointed 30/6/22)
S Cordingley
L J Fisher (appointed 30/6/22)
C Harris
I Harris-Denoon (appointed 30/6/22)
E Lindsay
N Lindsay (resigned 30/6/22)
G Lowe (resigned 21/9/22)
K Lowe (resigned 21/9/22)
H Satloka
C Watkinson (appointed 30/6/22)

The following honorary roles were held by trustees during the year:

K Lowe	-	Honorary Chair (From 1/1/22 to 21/9/22)
E Lindsay	-	Honorary Chair (From 21/9/22 to 13/10/22)
C Watkinson	-	Honorary Chair (From 13/10/22)
E Lindsay	-	Honorary Vice Chair (From 1/1/22 to 21/9/22)
Position Vacant	-	Honorary Vice Chair (From 21/9/22 to 13/10/22)
J Brimble	-	Honorary Vice Chair (From 13/10/22)
S Cordingley	-	Honorary Treasurer
V Aspey	-	Honorary Secretary

Auditors
Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers
Lloyds Bank Plc
Commercial St
Halifax
West Yorkshire
HX1 1BB

Senior Management Team

Branch Manager	-	Russell Kebble
Finance Manager	-	Vanessa Mortimer
Animal Centre Manager	-	Claire Kendall
Charity Shop Area Manager		Jo Scott
Fundraising Manager	-	Lauren Moore

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).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

Approved by order of the board of trustees on 11/6/23 and signed on its behalf by:

S L Cordingley

.....

S Cordingley - Trustee

Opinion

We have audited the financial statements of RSPCA Halifax, Huddersfield, Bradford & District Branch (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the charity's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Riley & Co Limited

Date: 12 June 2023

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Statement of Financial Activities for the Year Ended 31st December 2022

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,197,815	-	1,197,815	650,788
Charitable activities	5				
Provision of animal welfare services		153,054	-	153,054	140,121
Other trading activities	3	1,483,472	-	1,483,472	1,110,248
Investment income	4	14,571	-	14,571	12,935
Other income		206	-	206	250
Total		2,849,118	-	2,849,118	1,914,342
EXPENDITURE ON					
Raising funds	6	1,036,248	-	1,036,248	858,125
Charitable activities	7				
Provision of animal welfare services		851,010	-	851,010	725,215
Support Costs		104,588	-	104,588	100,077
Total		1,991,846	-	1,991,846	1,683,417
Net gains/(losses) on investments		(25,490)	-	(25,490)	36,798
NET INCOME		831,782	-	831,782	267,723
RECONCILIATION OF FUNDS					
Total funds brought forward		3,660,728	-	3,660,728	3,393,005
TOTAL FUNDS CARRIED FORWARD		4,492,510	-	4,492,510	3,660,728

The notes form part of these financial statements

Balance Sheet
31st December 2022

	Notes	31/12/22 £	31/12/21 £
FIXED ASSETS			
Tangible assets	14	502,221	468,541
Investments	15	1,645,782	1,671,272
		2,148,003	2,139,813
CURRENT ASSETS			
Stocks	16	29,030	25,727
Debtors	17	1,107,965	707,512
Cash at bank and in hand		1,314,235	847,383
		2,451,230	1,580,622
CREDITORS			
Amounts falling due within one year	18	(106,723)	(59,707)
NET CURRENT ASSETS		2,344,507	1,520,915
TOTAL ASSETS LESS CURRENT LIABILITIES		4,492,510	3,660,728
NET ASSETS		4,492,510	3,660,728
FUNDS	21		
Unrestricted funds:			
Unrestricted funds		1,888,672	895,513
Designated fund - New Animal Centre		1,976,915	1,988,458
Designated fund - Lease commitments		337,819	482,822
Designated fund - Redundancy		113,874	118,705
Revaluation of land and buildings		175,230	175,230
		4,492,510	3,660,728
TOTAL FUNDS		4,492,510	3,660,728

The financial statements were approved by the Board of Trustees and authorised for issue on 11/6/23 and were signed on its behalf by:

S L Cordingley

.....
S Cordingley - Trustee

The notes form part of these financial statements

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Cash Flow Statement
for the Year Ended 31st December 2022

	Notes	31/12/22 £	31/12/21 £
Cash flows from operating activities			
Cash generated from operations	1	520,877	(6,878)
Net cash provided by/(used in) operating activities		520,877	(6,878)
Cash flows from investing activities			
Purchase of tangible fixed assets		(68,596)	(27,852)
Purchase of fixed asset investments		-	(66,000)
Sale of fixed asset investments		-	65,573
Interest received		2,810	2,198
Dividends received		11,761	10,737
Net cash used in investing activities		(54,025)	(15,344)
Change in cash and cash equivalents in the reporting period		466,852	(22,222)
Cash and cash equivalents at the beginning of the reporting period		847,383	869,605
Cash and cash equivalents at the end of the reporting period		1,314,235	847,383

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31st December 2022

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

	31/12/22	31/12/21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	831,782	267,723
Adjustments for:		
Depreciation charges	34,917	27,187
Losses/(gain) on investments	25,490	(36,371)
Interest received	(2,810)	(2,198)
Dividends received	(11,761)	(10,737)
(Increase)/decrease in stocks	(3,303)	1,143
Increase in debtors	(400,454)	(225,531)
Increase/(decrease) in creditors	47,016	(28,094)
Net cash provided by/(used in) operations	520,877	(6,878)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
Net cash			
Cash at bank and in hand	847,383	466,852	1,314,235
	847,383	466,852	1,314,235
Total	847,383	466,852	1,314,235

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised on the earlier of either; the date that probate is granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably by the charity and has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has not been met, then the legacy is disclosed in the notes to the accounts.

Legacies received via the Branch legacy scheme are grossed up for the administration charges deducted, with the associated charges shown as expenditure in the year the legacy is received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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.

continued...

1. ACCOUNTING POLICIES - continued

Raising funds
The costs of raising funds relate to the costs of running the Charity's shops network and of costs relating to specific fundraising events and activities.

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

Freehold property	- 2.5% on cost
Improvements to property	- 20% on cost and over the remaining life of the lease
Fixtures and fittings	- 20% on cost and over the remaining life of the lease
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

It is the policy of the charity to capitalise assets costing over £500.

Fixed asset investments
Fixed asset investments comprise assets held by the charity which are not expected to be converted into cash in the short term.

Fixed asset investments are valued at market value, with unrealised and realised gains and losses being passed through the statement of financial activities.

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

Taxation
The charity is exempt from tax on its charitable activities.

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

Designated funds represent those unrestricted funds which have been ring fenced by the trustees for a specific purpose.

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.

Donated goods
Donated goods received by the charity shop network have not been valued in these accounts, as it has not proved practical or possible to reliably measure the value of the stock at the year end.

continued...

1. ACCOUNTING POLICIES - continued

Donated goods
The charity operates a retail gift aid scheme to reclaim gift aid on the value of donated goods sold for those donors registered with the scheme.

Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments and accrued income are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Financial instruments
The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. DONATIONS AND LEGACIES

	31/12/22	31/12/21
	£	£
Donations and gift aid	172,458	98,290
Legacies	988,740	320,384
Grants	36,617	232,114
	1,197,815	650,788

Branch legacy scheme
The charity is a member of the Branch legacy scheme, which was established with the object of assisting branches of the RSPCA in maximising the amount they receive from bequests made directly to them, by using the knowledge of the legacy department of the National Society to handle the administration on behalf of the Branch. The National Society makes an administration charge of 2.5% of the value of the bequest to the Branch prior to remitting payment.

continued...

2. DONATIONS AND LEGACIES - continued

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

	31/12/22	31/12/21
	£	£
Calderdale MBC - Local Authority	-	123,747
Community Foundation for Calderdale	1,400	-
HMRC - Job Retention Scheme	-	85,727
Kickstart grants	19,607	11,306
RSPCA - Regional Board	15,325	10,000
Sundry small grants	285	1,334
	36,617	232,114

3. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21
	£	£
Fundraising events	118,936	112,823
Shop income	1,364,536	997,425
	1,483,472	1,110,248

4. INVESTMENT INCOME

	31/12/22	31/12/21
	£	£
Dividends and interest received on investments and deposits	11,761	10,737
Deposit account interest	2,810	2,198
	14,571	12,935

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/12/22 £	31/12/21 £
Inspectors and boarding	Provision of animal welfare services	23,835	17,915
Animal adoption	Provision of animal welfare services	25,258	28,534
Body disposal contribution	Provision of animal welfare services	-	179
Pet insurance commission received	Provision of animal welfare services	16,518	15,564
Animal centre shop sales	Provision of animal welfare services	82,618	75,370
Drugs rebate income	Provision of animal welfare services	3,283	2,559
Dog training income	Provision of animal welfare services	1,542	-
		153,054	140,121

6. RAISING FUNDS

Raising donations and legacies

	31/12/22 £	31/12/21 £
Branch legacy scheme charges	36,888	-

Other trading activities

	31/12/22 £	31/12/21 £
Purchases	20,174	14,662
Staff costs	596,987	515,062
Event costs	6,625	1,802
Rent	178,421	163,852
Rates and insurance	32,819	13,467
Light and heat	33,782	25,551
Advertising	140	40
Telephone and internet	10,302	11,104
Postage, stationary and wrapping	22,943	22,576
Subscriptions and memberships	2,728	1,863
Refuse collection services	22,654	19,359
Staff health plan	901	626
Staff and volunteer expenses	7,930	7,700
Repairs and renewals	16,657	18,304
Computer costs	12,314	7,256
Motor expenses	5,921	12,807
Bank and PDQ charges	16,496	12,586
Sundry expenses	669	1,426
Depreciation	10,897	8,082
	999,360	858,125
Aggregate amounts	1,036,248	858,125

continued...

6. RAISING FUNDS - continued

Expenditure shown above, relates to costs incurred in running the charity shop network and in generating donations and other fundraising income.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Provision of animal welfare services	851,010	-	851,010
Support Costs	-	104,588	104,588
	851,010	104,588	955,598

Provision of animal welfare services costs represent the costs of running the Branch's animal centre.

This includes the provision of veterinary, neutering and other welfare services, aswell as online and town centre shops for animal products.

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/12/22	31/12/21
	£	£
Staff costs	475,866	417,674
Rent, storage and room hire	7,500	7,500
Rates and insurance	9,169	6,207
Light and heat	13,000	17,739
Telephone	7,844	7,931
Postage and stationery	10,688	8,118
Publicity and advertising	7,363	6,912
Sundries	1,468	665
Repairs and maintenance	8,421	6,917
Cleaning	22,557	16,762
Computer repairs and maintenance	592	4,814
Motor and travel expenses	9,725	7,735
Bank and PDQ charges	4,565	4,227
Subscriptions and memberships	707	754
Professional fees	12,751	12,483
Irrecoverable VAT	41,279	28,460
Staff uniforms	2,857	2,043
Staff training	2,181	336
Staff health plan	1,707	1,440
Staff costs - sundry	1,184	1,145
Volunteer expenses	33	-
Drugs and medicines	-	1,222
Supplies and food	40,837	34,855
Veterinary fees	128,513	95,170
Carried forward	810,807	691,109

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31/12/22	31/12/21
	£	£
Brought forward	810,807	691,109
Neutering costs	12,719	11,869
Carcass collection	604	555
Branch welfare costs	-	42
EARS grants and payments	3,654	3,082
Dog training costs	371	-
Depreciation	22,855	18,558
	851,010	725,215

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Support Costs	41,828	55,580	7,180	104,588

Support costs represent the costs incurred in the administration and governance of the charity, this includes the costs of statutory procedures and of the finance staff and Branch manager of the charity.

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

Management

	31/12/22 Support Costs	31/12/21 Total activities
	£	£
Wages	37,118	36,015
Social security	3,836	3,569
Pensions	874	853
	41,828	40,437

Finance

	31/12/22 Support Costs	31/12/21 Total activities
	£	£
Wages	36,340	38,145
Social security	3,010	2,827
Pensions	762	770
Computer repairs	14,303	6,395
Depreciation of tangible fixed assets	1,165	547
	55,580	48,684

continued...

9. SUPPORT COSTS - continued

Governance costs

	31/12/22 Support Costs	31/12/21 Total activities
	£	£
Auditors' remuneration	7,180	5,750
Auditors' remuneration for non audit work	-	5,206
	7,180	10,956

10. AUDITORS' REMUNERATION

	31/12/22	31/12/21
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	7,180	5,750
Taxation advisory services	-	5,206

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

	31/12/22	31/12/21
	£	£
Wages and salaries	1,060,022	938,121
Social security costs	73,636	59,053
Other pension costs	21,135	17,741
	1,154,793	1,014,915

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

	31/12/22	31/12/21
Animal Centre	22	22
Charity Shops	32	29
Branch Office (Incl. Fundraising)	6	6
	60	57

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

continued...

12. STAFF COSTS - continued

The average head count of employees during the year was 59.

The key management personnel of the charity have been identified as the branch manager, animal centre manager and the charity shop area manager in previous years, this year we also include the finance and fundraising manager costs.

The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £165,796 (2021 : £156,868).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	650,788	-	650,788
Charitable activities			
Provision of animal welfare services	140,121	-	140,121
Other trading activities	1,110,248	-	1,110,248
Investment income	12,935	-	12,935
Other income	250	-	250
Total	1,914,342	-	1,914,342
EXPENDITURE ON			
Raising funds	858,125	-	858,125
Charitable activities			
Provision of animal welfare services	724,367	848	725,215
Support Costs	100,077	-	100,077
Total	1,682,569	848	1,683,417
Net gains on investments	36,798	-	36,798
NET INCOME/(EXPENDITURE)	268,571	(848)	267,723
RECONCILIATION OF FUNDS			
Total funds brought forward	3,392,157	848	3,393,005
TOTAL FUNDS CARRIED FORWARD	3,660,728	-	3,660,728

continued...

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1st January 2022	425,000	174,451	57,327
Additions	-	51,896	8,914
At 31st December 2022	425,000	226,347	66,241
DEPRECIATION			
At 1st January 2022	21,250	144,155	38,052
Charge for year	10,625	12,167	4,950
At 31st December 2022	31,875	156,322	43,002
NET BOOK VALUE			
At 31st December 2022	393,125	70,025	23,239
At 31st December 2021	403,750	30,296	19,275

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st January 2022	71,947	111,511	840,236
Additions	-	7,786	68,596
At 31st December 2022	71,947	119,297	908,832
DEPRECIATION			
At 1st January 2022	66,176	102,062	371,695
Charge for year	1,443	5,731	34,916
At 31st December 2022	67,619	107,793	406,611
NET BOOK VALUE			
At 31st December 2022	4,328	11,504	502,221
At 31st December 2021	5,771	9,449	468,541

During 2019 the trustees commissioned an independent valuation of the land and buildings of the charity by Walker Singleton Chartered Surveyors.

During the preparation of the accounts for the 2021 financial year, the trustees chose to revise their accounting policy for the treatment of land and buildings, and for those assets to be accounted for at revaluation and not original cost.

continued...

14. TANGIBLE FIXED ASSETS - continued

The valuation reported as at 1 August 2019, a market value for the site, on the assumption of full vacant possession, of £425,000, the trustees do not consider there to have been any significant change in the value of the property as at 31 December 2021.

In line with the requirements of FRS 102, the trustees will undertake a 3 year review of the valuation and have a full formal revaluation done at 5 year intervals, to ensure that the valuation of the land and buildings in the accounts remains appropriate.

The carrying amount of the property as at 31 December 2022 would have been £203,475 under the historical cost model.

15. FIXED ASSET INVESTMENTS

Investments held at the year end were as follows:-

	31.12.22	31.12.21
	£	£
National Savings Bonds	100,000	100,000
COIF Charities Investment Fund	114,132	129,148
Royal London	179,639	189,887
Phoenix Life	2,011	2,237
Shawbrook 100 Day Notice Charity and Trust Account	1,250,000	1,250,000
	1,645,782	1,671,272

All investments held by the charity are held primarily to provide an investment return and they are all either investments listed on a recognised stock exchange or ones valued by reference to such investments.

Analysis of Movement in Investments:-

	31.12.22	31.12.21
	£	£
Market value at 1.1.22	1,671,272	1,569,572
Add: Proceeds re-invested	-	66,000
Less : Disposals at carrying value	-	(65,573)
Net (loss)/gain on revaluation	(25,490)	36,371
Transfer (to)/from current asset investments		64,902
Market value at 31.12.22	1,645,782	1,671,272

continued...

16. STOCKS

	31/12/22	31/12/21
	£	£
Stocks	29,030	25,727

Stocks include animal related products (feed, toys, care equipment) and veterinary supplies held by the charity at the year end.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade debtors	18,451	7,117
Other debtors	13,344	11,307
VAT	8,076	5,640
Prepayments	45,599	30,052
Accrued income	1,022,495	653,396
	1,107,965	707,512

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21
	£	£
Trade creditors	53,404	28,405
Social security and other taxes	33,250	14,867
Pension control account	9,497	3,712
Accruals and deferred income	10,572	12,723
	106,723	59,707

19. LEASING AGREEMENTS

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

	31/12/22	31/12/21
	£	£
Within one year	160,604	172,350
Between one and five years	177,215	303,844
In more than five years	-	6,628
	337,819	482,822

Lease commitments are made up of:

Land and buildings	-	commitments related to the charity branch office and charity shop retail premises amounting to £326,069
Other operating leases	-	commitments related to office equipment amounting to £11,750

continued...

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds £
Fixed assets	502,221	-	502,221	468,541
Investments	1,645,782	-	1,645,782	1,671,272
Current assets	2,451,230	-	2,451,230	1,580,622
Current liabilities	(106,723)	-	(106,723)	(59,707)
	4,492,510	-	4,492,510	3,660,728

21. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
Unrestricted funds	895,513	843,325	149,834	1,888,672
Designated fund - New Animal Centre	1,988,458	(11,543)	-	1,976,915
Designated fund - Lease commitments	482,822	-	(145,003)	337,819
Designated fund - Redundancy	118,705	-	(4,831)	113,874
Revaluation of land and buildings	175,230	-	-	175,230
	3,660,728	831,782	-	4,492,510
TOTAL FUNDS	3,660,728	831,782	-	4,492,510

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	2,849,118	(1,980,303)	(25,490)	843,325
Designated fund - New Animal Centre	-	(11,543)	-	(11,543)
	2,849,118	(1,991,846)	(25,490)	831,782
TOTAL FUNDS	2,849,118	(1,991,846)	(25,490)	831,782

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
Unrestricted funds	1,456,927	280,113	(841,527)	895,513
Designated fund - New Animal Centre	1,760,000	(11,542)	240,000	1,988,458
Designated fund - Lease commitments	-	-	482,822	482,822
Designated fund - Redundancy	-	-	118,705	118,705
Revaluation of land and buildings	175,230	-	-	175,230
	3,392,157	268,571	-	3,660,728
Restricted funds				
Restricted fund	848	(848)	-	-
TOTAL FUNDS	3,393,005	267,723	-	3,660,728

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	1,914,342	(1,671,027)	36,798	280,113
Designated fund - New Animal Centre	-	(11,542)	-	(11,542)
	1,914,342	(1,682,569)	36,798	268,571
Restricted funds				
Restricted fund	-	(848)	-	(848)
TOTAL FUNDS	1,914,342	(1,683,417)	36,798	267,723

continued...

21. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
Unrestricted funds	1,456,927	1,123,438	(691,693)	1,888,672
Designated fund - New Animal Centre	1,760,000	(23,085)	240,000	1,976,915
Designated fund - Lease commitments	-	-	337,819	337,819
Designated fund - Redundancy	-	-	113,874	113,874
Revaluation of land and buildings	175,230	-	-	175,230
	3,392,157	1,100,353	-	4,492,510
Restricted funds				
Restricted fund	848	(848)	-	-
TOTAL FUNDS	3,393,005	1,099,505	-	4,492,510

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	4,763,460	(3,651,330)	11,308	1,123,438
Designated fund - New Animal Centre	-	(23,085)	-	(23,085)
	4,763,460	(3,674,415)	11,308	1,100,353
Restricted funds				
Restricted fund	-	(848)	-	(848)
TOTAL FUNDS	4,763,460	(3,675,263)	11,308	1,099,505

Designated funds
The trustees designated the amount of £2,000,000 (2021 : £1,760,000), from unrestricted reserves, as part of their long term aim to provide for the acquisition of a site and for associated relocation costs to allow the animal centre to move from its current town centre location.

Expenditure of £11,543 has been allocated against this fund in the year, to represent costs incurred. Costs were recognised in the prior year of £11,542.

The closing balance on the fund is £1,976,915.
Restricted funds

continued...

21. MOVEMENT IN FUNDS - continued

The restricted fund relates to monies donated for the purchase of a charity vehicle, the vehicle must be used for charitable purposes and the resources expended in the year relates to the annual depreciation charge.

22. RELATED PARTY DISCLOSURES

RSPCA
RSPCA head office reimburse RSPCA Halifax, Huddersfield, Bradford and District Branch for boarding and medical claims, they also administer the legacy scheme on behalf of the Branch, for which they receive a 2.5% fee, which is deducted from the legacy when remitted. The amounts received during the year were £241,434 (2021 : £29,641) and the amount owing at the year end was £961,641 (2021 : £349,738).

RSPCA Halifax, Huddersfield, Bradford and District Branch purchases goods from RSPCA headquarters for use and sale within the animal centre and charity shops. The purchases of goods during the year totalled £34,997 (2021 : £7,488). the balance outstanding at the year end was £5,284 (2021 : £Nil).

23. ULTIMATE CONTROLLING PARTY

The charity is controlled by the board of trustees.

24. WEST YORKSHIRE ANNUAL REPORT 2022

2022 was yet another challenging year for the West Yorkshire group with high workload and subsequently a large number of animals needing rehoming space, in particular during the summer months, but with your fantastic support we achieved a great deal for a huge number of animals.

We welcomed two new team members to the group as Animal Welfare officers, Aleesha and Emmeline are very welcome additions to the group.

The Wildlife Casualty Volunteers that were recruited last year helped us out greatly, especially during the busy summer months. Their role has developed from collecting confined birds to transporting cats and small furries from boarding establishments to vets and to branch centres. This role continues to evolve and it is hoped they will be able to do much more to support our frontline officers in the coming months.

We continue to develop good partnership working relationships with other agencies, in particular with the police. Our colleagues from SOU and the veterinary department have delivered training days to them in animal welfare legislation and the welfare of seized dogs in kennels.

We are also working closely with the rehabilitation of offenders team at HMP Leeds and they are in the process of building an aviary to house small domestic birds that are in need of rehoming. The volunteering department are also looking at other opportunities for them to support the wider organisation.

<u>Collections and rescues</u>
Below are just a few of the fantastic collections and rescues carried out by the team this year;

Inspector Jo Taylor was called to rescue 'Cosmo', a house cat that had got out and got himself stuck in a tree on the Spen Valley Greenway. The cat had been up there for 3 days, and a failed rescue attempt had already been made with a tree surgeon, so it was left to Jo to call fire and rescue, they were able to coax down Cosmo who was reunited with his grateful owner.

continued...

24. WEST YORKSHIRE ANNUAL REPORT 2022 - continued

John rescued a curious fox cub from the delivery yard of a Co-Op in Bradford. The fox had stuck its nose into a rat trap and got itself well and truly stuck. After a short trip to the vets John was able to release the fox cub back to the Co-Op to finish its shopping.

'Loki' was picked up on 'National Kitten Day' by Insp Dickinson. Living up to his name meaning 'God of Mischief' the youngster had gotten himself all the way from Filey to Bradford. Luckily for Loki his chip details were up to date and he was able to be reunited with his owners.

The sun of the heatwave in the summer got 'Red' the young corn snake warm enough to travel almost ½ a mile cross country where he was collected by ARO Becky Goulding. Luckily his adventures were on his owner's route to school, and his young owner saw the Animal Found Poster and the two were able to be reunited.

Inspector Nat Taylor had a good game of hide and seek in some woodland near Keighley after a report of two guinea pigs that had been abandoned in a box - but had escaped their box. After giving Nat the run around they were collected, had an overnight stay at her house before being taken to Manchester and Salford RSPCA.

Brilliant as ever, West Yorkshire Fire and Rescue were able to assist ARO Becky Goulding in the release of a sheep from a reservoir overflow above Todmorden - apparently sheep have form for getting themselves stuck there - so F&R knew exactly what they were doing to get him back onto the banking.

After managing to avoid it for the majority of the outbreak the group was finally hit by an outbreak of Avian Influenza towards the end of the year, not a nice job but necessary to end the suffering of particularly large water birds such as ducks, geese and swans. The disease was confirmed at 6 parks in our area and ARO's Kris Walker and Becky

Goulding spent several days on or in the water, with several other officers from the group assisting with individual bird collections.

ARO Becky Goulding was also able to successfully release a goose, affectionately known as "Rambo". The goose had been attacked by a dog, but eye witness accounts suggest he gave as good as he got. Examination by a local vet showed that he only had one small puncture wound which they were able to treat with antiseptic spray, and the goose was released back with his flock the same day.

Inspector Demi Hodby would like to say a special thank you to Craven Branch for the success story that is 'Dobby'. She collected the 'abandoned' puppy from Keighley, the pup was deemed by the vet to be hours from death after not being provided with vet treatment. Despite several weeks of investigations she was unable to prove ownership of the puppy, so there was no prosecution case.

But 'Dobby' as he is now known made an amazing turn around with the help and care of the branch, and is now settled in his new home with his new family bets are still being taken as to what he is actually a cross between!

Prosecution Outcomes

As always we sadly had a large number of prosecution cases through the courts, here are just a few of the outcomes we achieved.

Inspector Demi Hodby was in court with the widely publicised case of the man from Huddersfield who used a staple gun to repair a degloving injury she received after a fight with another dog. The man had originally taken 'Luna' the Belgian Malinois to the vets, but being unable to afford the operation he attempted to repair the wound himself. He received a 7 year ban from keeping dogs and 200 hours unpaid work.

continued...

24. WEST YORKSHIRE ANNUAL REPORT 2022 - continued

After almost 12 months in boarding a Section 20 order was obtained from Kirklees Magistrates court by Inspector Natalie Taylor in relation to 77 rabbits. They had been removed from an address in Leeds, where they had been kept in cramped, overcrowded conditions. It was not in the public interest to prosecute the owner but the court order meant that the rabbits could be released to find new homes.

Inspector Natalie Taylor achieved a 5 year ban for a Leeds man who caused his 12 month old XL American Bully to suffer by not only allowing him to become emaciated, but then failing to seek veterinary treatment when he began to eat household items in desperation - these included a TV remote (with batteries), a pop can and a gaming controller. The dog 'King' had one of the most remarkable before and after transformations, with a lot of hard work from Huddersfield and Halifax branch he has now been rehomed.

Finally, ARO Walker received a conclusion to a horse case which had been ongoing for three years. A female from Pool-in-Wharfedale was found guilty of neglect of three equines, in January 2022, but appealed her conviction. This was upheld in court appearance in January 2023, and the woman received a 24 month ban from keeping equines. The two horses and a Shetland pony were found to have overgrown hooves, poor dentition and lice infestations - all were subject to a deprivation order, and after the conclusion of the case they were released for rehoming.

We have continued to benefit from the support of our branches across the West Yorkshire Inspectorate group. Our branches provide us with boarding for case animals and rehoming facilities for the vulnerable animals that have come into our care. This close working relationship enables the officers in the West Yorkshire area to work all the more effectively. On behalf of all of the officers in the group I would like to take this opportunity to offer my sincere thanks to everyone across the branch network for your amazing support. We look forward to working closely with you all throughout 2023.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gift aid	172,458	98,290
Legacies	988,740	320,384
Grants	36,617	232,114
	1,197,815	650,788
Other trading activities		
Fundraising events	118,936	112,823
Shop income	1,364,536	997,425
	1,483,472	1,110,248
Investment income		
Dividends and interest received on investments and deposits	11,761	10,737
Deposit account interest	2,810	2,198
	14,571	12,935
Charitable activities		
Inspectors and boarding	23,835	17,915
Animal adoption	25,258	28,534
Body disposal contribution	-	179
Pet insurance commission received	16,518	15,564
Animal centre shop sales	82,618	75,370
Drugs rebate income	3,283	2,559
Dog training income	1,542	-
	153,054	140,121
Other income		
Miscellaneous Income	206	250
Total incoming resources	2,849,118	1,914,342
EXPENDITURE		
Raising donations and legacies		
Branch legacy scheme charges	36,888	-

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22	31/12/21
	£	£
Raising donations and legacies		
Other trading activities		
Shops - Goods for resale	20,174	14,662
Wages	547,122	476,662
Social security	39,170	29,997
Pensions	10,695	8,403
Event costs	6,625	1,802
Rent	178,421	163,852
Rates and insurance	32,819	13,467
Light and heat	33,782	25,551
Advertising	140	40
Telephone and internet	10,302	11,104
Postage, stationary and wrapping	22,943	22,576
Subscriptions and memberships	2,728	1,863
Refuse collection services	22,654	19,359
Staff health plan	901	626
Staff and volunteer expenses	7,930	7,700
Repairs and renewals	16,657	18,304
Computer costs	12,314	7,256
Motor expenses	5,921	12,807
Bank and PDQ charges	16,496	12,586
Sundry expenses	669	1,426
Depreciation - Improvements to property	6,592	5,084
Depreciation - Fixtures and fittings	2,163	1,056
Depreciation - Computer equipment	2,142	1,942
	999,360	858,125
Charitable activities		
Wages	439,442	387,299
Social security	27,620	22,660
Pensions	8,804	7,715
Rent, storage and room hire	7,500	7,500
Rates and insurance	9,169	6,207
Light and heat	13,000	17,739
Telephone	7,844	7,931
Postage and stationery	10,688	8,118
Publicity and advertising	7,363	6,912
Sundries	1,468	665
Repairs and maintenance	8,421	6,917
Cleaning	22,557	16,762
Computer repairs and maintenance	592	4,814
Motor and travel expenses	9,725	7,735
Bank and PDQ charges	4,565	4,227
Carried forward	578,758	513,201

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
Charitable activities		
Brought forward	578,758	513,201
Subscriptions and memberships	707	754
Professional fees	12,751	12,483
Irrecoverable VAT	41,279	28,460
Staff uniforms	2,857	2,043
Staff training	2,181	336
Staff health plan	1,707	1,440
Staff costs - sundry	1,184	1,145
Volunteer expenses	33	-
Drugs and medicines	-	1,222
Supplies and food	40,837	34,855
Veterinary fees	128,513	95,170
Neutering costs	12,719	11,869
Carcass collection	604	555
Branch welfare costs	-	42
EARS grants and payments	3,654	3,082
Dog training costs	371	-
Depreciation - Freehold property	10,625	10,625
Depreciation - Property improvements	5,576	1,814
Depreciation - Fixtures and fittings	2,787	2,574
Depreciation - Motor vehicles	1,443	1,924
Depreciation - Computer equipment	2,424	1,621
	851,010	725,215
Support costs		
Management		
Wages	37,118	36,015
Social security	3,836	3,569
Pensions	874	853
	41,828	40,437
Finance		
Wages	36,340	38,145
Social security	3,010	2,827
Pensions	762	770
Computer repairs	14,303	6,395
Depreciation - Computer equipment	1,165	547
	55,580	48,684
Governance costs		
Auditors' remuneration	7,180	5,750
Carried forward	7,180	5,750

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31/12/22 £	31/12/21 £
Governance costs		
Brought forward	7,180	5,750
Auditors' remuneration for non audit work	-	5,206
	7,180	10,956
Total resources expended	1,991,846	1,683,417
Net income before gains and losses	857,272	230,925
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(25,490)	36,798
Net income	831,782	267,723

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

England & Wales - Charity number 225575

Accounts

REGISTERED CHARITY NUMBER: 225575

Report of the Trustees and

Financial Statements

for the Year Ended 31st December 2021

for

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

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for the Year Ended 31st December 2021

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RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Report of the Trustees for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects

The object of the Branch is to promote the work and objectives of the National Society within the Branch area of Halifax, Huddersfield and Bradford, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate the suffering of animals.

The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA inspectorate. Such animals may be the subject of an ongoing case or may have been removed with the consent of an owner unable to meet the animal's welfare needs.

These animals are subject to appropriate veterinary treatment, rehabilitation and rehoming under the direction of the Branch's animal care staff. Prior to rehoming all animals are neutered and microchipped.

The Branch also operates a low-cost neutering scheme and a welfare assistance scheme to provide financial support to those members of the public on qualifying benefits.

Staff are assisted in this work by a dedicated team of volunteers without whose help we could not provide the level of service or volume of work we achieve.

Public benefit

All charities in England & Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. In deciding what activities the Branch should undertake, we have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Richard Martin, one of the RSPCA's founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today.

Preventing cruelty to animals promotes humane sentiments towards animals in humankind which involves moral benefit to the human community as a whole. Whilst this public benefit is clear it is difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

OBJECTIVES AND ACTIVITIES

Volunteers

The value of volunteers' time is not included within these accounts, we have benefited from 311 volunteers within our charity shops and fundraising network, who worked approximately 496 hours per week across our network of shops, the volunteer time has again been impacted in the year because of Covid.

The Animal Centre had approximately 225 volunteers working approximately 243 hours per week. These numbers were lower in this year, due to Covid, and the hours related to fostering duties and some home visits at the start of the year.

ACHIEVEMENT AND PERFORMANCE

Chair's overview 2021

This year has seen the Branch still suffering, like the rest of the world it would seem, from the effects of the covid pandemic but life is slowly returning to normal, and us with it. There was much speculation and worry that many of the pets - dogs in particular - taken on as company during lockdown would be deemed surplus to requirements once their owners returned to the workplace, and consequently and end up in our care. Thankfully this does not seem to be the case; perhaps this is due to many more people being able to choose to work more flexibly, and so our animal intake remains similar to last year's numbers. In all, we have taken in 491 animals, rehomed 424 and we have helped to 357 to receive welfare assistance.

The Animal Centre currently costs £825,292 per year to run which includes support costs for Branch Office. The cost for the Animal Centre alone was £725,215 which is a reduction in costs of £4,963 compared to the 2020 figure of £730,178.

The Charity shops are recovering well from the effects of lockdown and general covid restrictions. They recorded an income of £997,425 which generated a net profit of £139,300 - some £39,000 up on the pre-pandemic figure. In January, the shop in Huddersfield moved from Byram Street where footfall in the area had dropped considerably, to large spacious premises on New Street and just this month saw the opening of a similarly spacious and well-located shop in Kirkgate, Bradford. The opening of both of these shops marks a welcome move away from the more traditional Charity Shop feel to a much more upbeat retail experience. We have great hopes for these two flagship shops and whilst it is yet early days for Bradford, the performance already bodes very well and certainly the experience of the Huddersfield shop to date is very encouraging. Even though it is by no means a large space, the Hebden Bridge shop is doing tremendous - business due, I believe, to good management and the fact that it is in a prime spot in a busy tourist town. Looking to the future there is some trepidation about the effects of the current cost of living crisis should it continue for a lengthy period. It could be a double edged sword. On the one hand the charity shops could benefit from people looking to spend money more carefully, but on the other hand there is the likely hood of our stock reducing as people either hang on to their clothes for longer, or even sell their unwanted items themselves.

Since lockdown we have seen a huge increase in the amount of trade being conducted online. The branch has two eBay accounts, one concentrating on fashion items and the other on Bric-a-brac and ephemera. We also run an online pet and vet shop.

Whilst on the subject of increasing our revenue, I must mention the fundraising team. During lockdown they came up with innovative ways of raising money, many of which they have continued. This year however saw the return of the popular K9 fun dog show, and what a return that was, people (and dogs) came out in their droves. It was a huge amount of work for so many of our dedicated staff and volunteers; but worth it, not only for the goodwill and publicity that it provided, but also for the fact that the day raised an incredible £9190. Our thanks go to the Fundraising team for their sterling work, though it must be pointed out that they are engaged in much more than just fundraising. Their role encompasses publicity, education, public relations and much more.

We are still working toward creating a new Animal Centre. We have entered negotiations and agreed the heads of terms with owner of the land that was mentioned in last year's report. We have a contract drawn up and pretty much agreed, but not yet signed as we await planning approval. Our pre-planning application has been with the planning authority for some time but they are suffering from a huge backlog of work coupled with staffing changes and shortages, which meant that progress ground to a halt. We are however hopeful to get their opinion fairly soon.
I would like to thank Nichi Lindsay for her sterling work as a trustee over the years, sadly she has decided that due to her current work commitments she is unable to make most of the meetings and has therefore decided to not seek re-election to the Board. I sincerely hope that in future years, when her work pattern settles she will once again wish to take up the role.

Finally I need to thank very many people for their dedication and support, in particular all the staff and wonderful volunteers without whom there would be no Halifax, Huddersfield, Bradford and District Branch of the RSPCA. I would like to thank Kath Airey for accepting the Presidency and continuing to provide much valuable advice and history, to Derek Woodfield as Vice-Chair and our Patron Kate Hardcastle for their support, and I would like to thank my fellow trustees for their continued dedication to the cause of animal welfare - and for putting up with me during my year as Chairperson!

ACHIEVEMENT AND PERFORMANCE
STATISTICS
Animals in Branch care:-

At start of the year	Dog	Cat	Rabbit	Misc	Total
Animal Centre	14	18	-	12	**44**
Foster Care	9	16	2	-	**27**
Private Boarding	-	-	-	-	-
Veterinary Clinic / hospital	-	-	-	-	-
Balance at start of year	**23**	**34**	**2**	**12**	**71**

Animal Entry Categories:-

INTAKE category	Dog	Cat	Rabbit	Misc	Total
Inspectorate - Case animals	16	13	2	3	**34**
Inspectorate - Welfare concern	31	143	14	32	**220**
Inspectorate - Networked from PBE/ society hospital	2	6	1	2	**11**
Branch welfare concern	34	77	11	19	**141**
Welfare concern via NCC	-	-	-	-	-
Home for Life & born in branch care	-	29	4	-	**33**
Transfers IN - other RSPCA	11	1	-	9	**21**
Returns	13	13	-	5	**31**
Total IN - welfare reasons	**107**	**282**	**32**	**70**	**491**
Total IN - non-welfare	-	-	-	-	-

Animals OUT:-

	Dog	Cat	Rabbit	Misc	Total
Reason for leaving:					
- Rehomed	99	241	24	60	**424**
- Died	-	1	-	-	**1**
- Transfers OUT - other RSPCA	1	-	-	-	**1**
- Transfers OUT - non RSPCA	-	-	-	-	-
- Other	2	13	1	5	**21**
- PTS	12	27	3	3	**45**
Total out	**114**	**282**	**28**	**68**	**492**

ACHIEVEMENT AND PERFORMANCE

Animals PTS in branch care:-

	Dog	Cat	Rabbit	Misc	Total
Reason:					
- Vet Advice	12	27	3	3	45
- Animal's best interest	-	-	-	-	-
- Aggression	-	-	-	-	-
- Behavioural	-	-	-	-	-
- Unwanted/unhomed	-	-	-	-	-
- Orphaned	-	-	-	-	-
- Feral	-	-	-	-	-
- Legal	-	-	-	-	-
Total	**12**	**27**	**3**	**3**	**45**

In care at end of year:-

	Dog	Cat	Rabbit	Misc	Total
Animal centre	7	13	6	14	40
Foster care	9	21	-	-	30
Private boarding	-	-	-	-	-
Veterinary Clinic / hospital	-	-	-	-	-
Balance at end of year	**16**	**34**	**6**	**14**	**70**

Length of Stay - No of non-Case animals:-

	Dog	Cat	Rabbit	Misc	Total
0 - 3 months	17	30	2	12	61
4 - 6 months	1	1	-	-	2
Over 6 months	-	-	-	-	-
Total	**18**	**31**	**2**	**12**	**63**

Homevisiting:-

	Dog	Cat	Rabbit	Misc	Total
Pre-home visits	85	197	10	13	305
Post-home visits	89	42	-	-	131

Neutering:-

	Dog	Cat	Rabbit	Misc	Total
Branch animals	56	141	20	16	233
Other RSPCA animals	-	-	-	-	-
Public/other owned - clinic	-	-	-	-	-
Public/other owned - other	14	34	-	-	48
Total	**70**	**175**	**20**	**16**	**281**

ACHIEVEMENT AND PERFORMANCE

Welfare assistance (veterinary care):-

	Dog	Cat	Rabbit	Misc	Total
Other RSPCA animals (non branch)	1	-	-	-	1
Public/other owned - clinic	175	185	-	-	355
Public/other owned - other	-	-	1	-	1
Sub total	**176**	**180**	**-**	**-**	**357**
PTS at owner's insistence	-	-	-	-	-

Microchipping:-

	Dog	Cat	Rabbit	Misc	Total
Branch Animals	25	234	19	3	281
Other RSPCA animals	-	-	-	-	-
Public/other owned - clinic	-	2	-	-	2
Public/other owned - other	1	6	-	-	7
Total	**26**	**242**	**19**	**3**	**290**

Financial support for animal welfare activities:-

RSPCA regional schemes	-
Other RSPCA branches	-
Other animal welfare charities	-

Feral Cats:-

No of Feral cats neutered & released	-

Wildlife Information:-

Accepted	-
Released	-
Transfers OUT - Other RSPCA	-
Transfers OUT - Non RSPCA	-
Died	-
PTS	-

FUNDRAISING

The Branch fundraises only within the Branch area. No commercial fundraising organisations are used or engaged by the Branch to raise funds on its behalf. The Branch employs three full time fundraisers as part of the Branch staff.

The Branch follows guidelines from the National RSPCA and the institute of fundraising in all its fund raising activities and holds regular income generation meetings to review its fundraising strategy.

In 2020 the Branch received no complaints about its fund raising activities. To protect people from unreasonable intrusion of privacy the Branch does not share its data base of donors and supporters with any third party or the national RSPCA. The Branch does not use supporter data to profile or target individual donors in any way.

FINANCIAL REVIEW

Financial position

The financial position of the charity at the year ended 31 December 2021 is detailed below:

The total incoming resources for the year were £1,914,342 (2020: £1,804,408) including legacies of £320,384 (2020: £352,942), expenditure was £1,683,417 (2020: £1,626,107), with net gain on investments of £36,798 (2020: £19,921), resulting in a net surplus of the year of £267,723 (2020: £373,452).

During the prior year the trustees revalued the charity Animal Centre, a revaluation gain of £175,230 was shown for 2021 on the Statement of Financial Activities.

The cost of maintaining the animal welfare operation, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £825,292 (2020: £827,327) on charitable activities during the year.

The charity shops network brought in sales and related income of £997,425 (2020: £626,192) against expenditure of £858,125 (2020: £798,402), yielding a net contribution to the charitable activities of £139,300 (2020: £172,210 negative) over the year. The charity has claimed job retention scheme grants for furloughed shop staff of £71,754 (2020: £121,361) during the year, which increases / offset the net contribution.

Principal funding sources

The principal sources of funding for the charity are legacy Income, donations from the public and income from the network of charity shops

FINANCIAL REVIEW

Reserves policy

At the end of the year the Branch held an accumulated fund of £3,660,728 (2020: £3,393,005) of which £1,988,458 (2020: £1,760,000) has been designated by the Trustees as a separate fund to go towards the long term aim of opening a new out-of-town animal centre.

The designated fund of £2,000,000, relating to the new animal centre, has been reduced by costs in the year of £11,542.

During the year the trustees have also established two further designated funds, for redundancy costs as calculated at the year of £118,705 and for lease commitments held at the year end (up to break dates) of £482,822.

The Trustees have reviewed the Branch reserves policy and agreed the following:

- 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, this should be equivalent to between 6-12 months expenditure
- reserves in this context should mean funds that are freely available for the Branch's general purposes after all commitments have been met

The Trustees therefore agreed to exclude tangible fixed assets such as property, vehicles and equipment together with any restricted or designated funds held by the Branch from the calculation of general reserves.

	2021	2020
	£	£
Total reserves	3,660,728	3,393,005
Less : Tangible fixed assets (unrestricted)	(468,540)	(467,027)
Less: Tangible fixed asset (restricted)	-	(848)
Less : Designated fund - New Animal Centre	(1,988,458)	(1,760,000)
Less : Designated fund - Leases	(482,822)	-
Less : Designated fund - Redundancy	(118,705)	-
	602,203	1,165,130

The Branch therefore held some £602,203 (2020 : £1,165,130) in available reserves at the year end.

Such general reserves represent approximately 4.2 months expenditure based on 2021 levels of expenditure (2020 : 8.5 months). This level of reserves falls outside the trustees desired range of 6-12 months, but recognises the desire of the trustees to more accurately segregate the charity reserves with regard to year end financial commitments.

FUTURE PLANS

To continue to expand the work we do to help animals in need and generate additional funds to continue growing our vision of rehabilitation, rehoming, education, welfare assistance and raising awareness. We are continually striving to find a suitable location to build and develop a new animal centre to allow us to work closer with the community and promote our vision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Halifax, Huddersfield, Bradford & District Branch (the Branch) is constituted as a charitable unincorporated association and is governed by the RSPCA Branch Rules (as revised January 2012).

The Branch adopts the policies of the Royal Society for the Prevention of Cruelty to Animals (the National Society), but has been a separately registered charity since 1963 in accordance with the Charities Act 1960.

Charity constitution

The charity is governed by a Committee elected from amongst the Branch membership at each Annual General Meeting to manage the affairs of the Branch for the ensuing year.

The Committee must consist of a minimum of seven and not more than fourteen elected members and has the power to co-opt a further three members who shall be Trustees of the Branch until the next Annual General Meeting.

The officers of the Branch are appointed from amongst the Committee and shall, as a minimum, consist of a Chairman, Secretary and Treasurer all serving in an honorary capacity.

The charity trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch.

Organisational and management

The Branch Manager, acting on the authority of the trustee board and specifically accountable to one of its trustees, manages the Branch on a day to day basis through the senior management team who are accountable to him. He also contributes to the strategic thinking and development within the Branch.

The administration of the Branch and the operation of the animal re-homing, welfare neutering and welfare assistance schemes are mainly conducted from the Branch animal centre in Wade Street, Halifax.

The Branch runs a network of ten charity shops supported by a charity shops area manager. The charity shops sell mainly second-hand goods donated by the public to raise funds for the Branch's charitable activities. The charity also has its shop at the animal centre, selling new animal related goods.

The Branch works closely with staff from the National Society Headquarters and Regional Headquarters and in particular RSPCA Inspectors and Animal Rescue Officers in pursuit of the charity's objectives.

Key management remuneration

The key management personnel of the charity, along with the board of trustees, have been identified as those staff in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Branch has a risk management strategy, which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures to minimise the potential impact on the charity should those risks materialise

The Trustees have identified six main areas of risk and these are:

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient trustees for the Branch to continue
- insufficient volunteers for fundraising activities
- insufficient funds to cover the costs of animal welfare activities

The Trustees have implemented an ongoing review of the Branch's policies, procedures and controls to ensure that these are adequate to mitigate the main identified risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
225575

Principal address
Wade Street
Winding Road
Halifax
West Yorkshire
HX1 1SN

Trustees
K Lowe - Honorary Chair
E Lindsay - Honorary Vice Chair
S Cordingley - Honorary Treasurer
V Aspey - Honorary Secretary
K Airey FRSA (resigned 24/6/21)
T Bray FCA
C Harris
N Lindsay
G Lowe
H Satloka

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Lloyds Bank Plc
Commercial St
Halifax
West Yorkshire
HX1 1BB

Senior Management Team

Branch Manager	-	Russell Kebble
Finance Manager	-	Vanessa Mortimer
Animal Centre Manager	-	Claire Kendall
Charity Shop Area Manager		Jo Scott
Fundraising Manager	-	Lauren Moore

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.

Approved by order of the board of trustees on 27/06/2022 and signed on its behalf by:

S L Cordingley

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S Cordingley - Trustee

Opinion

We have audited the financial statements of RSPCA Halifax, Huddersfield, Bradford & District Branch (the 'charity') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and

- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Riley & Co Limited

Date: 28 June 2022

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Statement of Financial Activities for the Year Ended 31st December 2021

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	650,788	-	650,788	880,054
Charitable activities	5				
Provision of animal welfare services		140,121	-	140,121	172,966
Other trading activities	3	1,110,248	-	1,110,248	728,622
Investment income	4	12,935	-	12,935	22,732
Other income		250	-	250	34
Total		1,914,342	-	1,914,342	1,804,408
EXPENDITURE ON					
Raising funds	6	858,125	-	858,125	798,780
Charitable activities	7				
Provision of animal welfare services		824,444	848	825,292	827,327
Total		1,682,569	848	1,683,417	1,626,107
Net gains on investments		36,798	-	36,798	19,921
NET INCOME/(EXPENDITURE)		268,571	(848)	267,723	198,222
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	175,230
Net movement in funds		268,571	(848)	267,723	373,452
RECONCILIATION OF FUNDS					
Total funds brought forward		3,392,157	848	3,393,005	3,019,553
TOTAL FUNDS CARRIED FORWARD		3,660,728	-	3,660,728	3,393,005

The notes form part of these financial statements

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Balance Sheet
31st December 2021

	Notes	31/12/21 £	31/12/20 £
FIXED ASSETS			
Tangible assets	15	468,540	467,875
Investments	16	1,671,272	1,569,572
		2,139,812	2,037,447
CURRENT ASSETS			
Stocks	17	25,727	26,870
Debtors	18	707,511	481,982
Investments	19	-	64,902
Cash at bank and in hand		847,383	869,605
		1,580,621	1,443,359
CREDITORS			
Amounts falling due within one year	20	(59,705)	(87,801)
NET CURRENT ASSETS		1,520,916	1,355,558
TOTAL ASSETS LESS CURRENT LIABILITIES		3,660,728	3,393,005
NET ASSETS		3,660,728	3,393,005

The notes form part of these financial statements

continued...

Balance Sheet - continued
31st December 2021

FUNDS	23		
Unrestricted funds:			
Unrestricted funds		895,513	1,456,927
Designated fund - New Animal Centre		1,988,458	1,760,000
Designated fund - Lease commitments		482,822	-
Designated fund - Redundancy		118,705	-
Revaluation of land and buildings		175,230	175,230
		3,660,728	3,392,157
Restricted funds:			
Restricted fund		-	848
TOTAL FUNDS		3,660,728	3,393,005

The financial statements were approved by the Board of Trustees and authorised for issue on 27/06/2022 and were signed on its behalf by:

S L Cordingley

S Cordingley - Trustee

The notes form part of these financial statements

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Cash Flow Statement for the Year Ended 31st December 2021

	Notes	31/12/21 £	31/12/20 £
Cash flows from operating activities			
Cash generated from operations	1	(6,878)	(80,304)
Net cash used in operating activities		(6,878)	(80,304)
Cash flows from investing activities			
Purchase of tangible fixed assets		(27,852)	(3,320)
Purchase of fixed asset investments		(66,000)	-
Sale of fixed asset investments		65,573	-
Interest received		2,198	5,269
Dividends received		10,737	17,463
Net cash (used in)/provided by investing activities		(15,344)	19,412
Change in cash and cash equivalents in the reporting period		(22,222)	(60,892)
Cash and cash equivalents at the beginning of the reporting period		869,605	930,497
Cash and cash equivalents at the end of the reporting period		847,383	869,605

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31st December 2021

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

	31/12/21 £	31/12/20 £
Net income for the reporting period (as per the Statement of Financial Activities)	267,723	198,222
Adjustments for:		
Depreciation charges	27,187	27,714
Gain on investments	(36,371)	(19,921)
Loss on disposal of fixed assets	-	378
Interest received	(2,198)	(5,269)
Dividends received	(10,737)	(17,463)
Decrease/(increase) in stocks	1,143	(13,458)
Increase in debtors	(225,529)	(238,584)
Decrease in creditors	(28,096)	(11,923)
Net cash used in operations	(6,878)	(80,304)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
Net cash			
Cash at bank and in hand	869,605	(22,222)	847,383
	869,605	(22,222)	847,383
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	64,902	(64,902)	-
	64,902	(64,902)	-
Total	934,507	(87,124)	847,383

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised on the earlier of either; the date that probate is granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably by the charity and has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has not been met, then the legacy is disclosed in the notes to the accounts.

Legacies received via the Branch legacy scheme are grossed up for the administration charges deducted, with the associated charges shown as expenditure in the year the legacy is received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds
The costs of raising funds relate to the costs of running the Charity's shops network and of costs relating to specific fundraising events and activities.

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

Freehold property	-	2.5% on cost
Improvements to property	-	20% on cost and over the remaining life of the lease
Fixtures and fittings	-	20% on cost and over the remaining life of the lease
Motor vehicles	-	25% on cost
Computer equipment	-	33% on cost

It is the policy of the charity to capitalise assets costing over £500.

Fixed asset investments
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price or fund value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

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

Taxation
The charity is exempt from tax on its charitable activities.

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

Designated funds represent those unrestricted funds which have been ring fenced by the trustees for a specific purpose.

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.

Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments and accrued income are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in hand

continued...

1. ACCOUNTING POLICIES - continued

Debtors
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Financial instruments
The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods
Donated goods received by the charity shop network have not been valued in these accounts, as it has not proved practical or possible to reliably measure the value of the stock at the year end.

The charity operates a retail gift aid scheme to reclaim gift aid on the value of donated goods sold for those donors registered with the scheme.

Fixed asset investments
Fixed asset investments comprise assets held by the charity which are not expected to be converted into cash in the short term.

Fixed asset investments are valued at market value, with unrealised and realised gains and losses being passed through the statement of financial activities.

continued...

2. DONATIONS AND LEGACIES

	31/12/21	31/12/20
	£	£
Donations	98,290	106,632
Legacies	320,384	352,942
Grants	232,114	420,480
	650,788	880,054

Branch legacy scheme

The charity is a member of the Branch legacy scheme, which was established with the object of assisting branches of the RSPCA in maximising the amount they receive from bequests made directly to them, by using the knowledge of the legacy department of the National Society to handle the administration on behalf of the Branch. The National Society makes an administration charge of 2.5% of the value of the bequest to the Branch prior to remitting payment.

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

	31/12/21	31/12/20
	£	£
Animal Rescue Live Grant	-	4,250
Local Authority Grants	123,747	215,334
HMRC - Job Retention Scheme	85,727	160,757
Kickstart grants	11,306	-
Local Restrictions Support Grant	-	11,336
Neighbourly Community Fund Grant	-	400
NS Neutering Grant	-	4,400
RSPCA	10,000	12,000
Other grants to be split	1,334	-
Other grants	-	12,003
	232,114	420,480

3. OTHER TRADING ACTIVITIES

	31/12/21	31/12/20
	£	£
Fundraising events	112,823	102,430
Shop income	997,425	626,192
	1,110,248	728,622

continued...

4. INVESTMENT INCOME

	31/12/21	31/12/20
	£	£
Dividends and interest received on investments and deposits	10,737	17,463
Deposit account interest	2,198	5,269
	12,935	22,732

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/12/21 £	31/12/20 £
Neutering grants and contracts	Provision of animal welfare services	-	2,730
Inspectors and boarding	Provision of animal welfare services	17,915	30,085
Animal adoption	Provision of animal welfare services	28,534	33,992
Body disposal contribution	Provision of animal welfare services	179	129
Pet insurance commission received	Provision of animal welfare services	15,564	19,949
Animal centre shop sales	Provision of animal welfare services	75,370	82,815
Drugs rebate income	Provision of animal welfare services	2,559	3,266
		140,121	172,966

6. RAISING FUNDS

Other trading activities

	31/12/21	31/12/20
	£	£
Purchases	14,662	9,880
Staff costs	515,062	467,031
Event costs	1,802	1,144
Rent	163,852	186,628
Rates and insurance	13,467	8,698
Light and heat	25,551	21,998
Advertising	40	-
Telephone and internet	11,104	10,840
Postage, stationary and wrapping	22,576	15,475
Subscriptions and memberships	1,863	1,992
Refuse collection services	19,359	19,542
Staff health plan	626	701
Staff and volunteer expenses	7,700	6,598
Repairs and renewals	18,304	15,578
Computer costs	7,256	5,367
Motor expenses	12,807	9,616
Carried forward	836,031	781,088

continued...

6. RAISING FUNDS - continued

Other trading activities - continued

	31/12/21	31/12/20
	£	£
Brought forward	836,031	781,088
Bank and PDQ charges	12,586	7,905
Sundry expenses	1,426	950
Depreciation	8,082	8,459
	858,125	798,402

Investment management costs

	31/12/21	31/12/20
	£	£
Loss on sale of assets	-	378
Aggregate amounts	858,125	798,780

Expenditure shown above, relate to costs incurred in running the charity shop network and in generating donations and other fundraising income.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 10)	Totals
	£	£	£
Provision of animal welfare services	725,215	100,077	825,292

Provision of animal welfare services costs represent the costs of running the Branch's animal centre.

This includes the provision of veterinary, neutering and other welfare services, aswell as online and town centre shops for animal products.

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/12/21	31/12/20
	£	£
Staff costs	417,674	458,735
Rent, storage and room hire	7,500	8,347
Rates and insurance	6,207	6,296
Light and heat	17,739	16,053
Telephone	7,931	8,112
Postage and stationery	8,118	7,118
Publicity and advertising	6,912	7,020
Sundries	665	2,675
Repairs and maintenance	6,917	9,679
Cleaning	16,762	15,588
Computer repairs and maintenance	4,814	5,415
Motor and travel expenses	7,735	5,963
Bank and PDQ charges	4,227	4,238
Subscriptions and memberships	754	459
Professional fees	12,483	(2,915)
Irrecoverable VAT	28,460	-
Staff uniforms	2,043	700
Staff training	336	1,819
Staff health plan	1,440	1,386
Staff costs - sundry	1,145	1,271
Drugs and medicines	1,222	22,991
Supplies and food	34,855	38,019
Veterinary fees	95,170	80,567
Neutering costs	11,869	9,046
Carcass collection	555	568
Branch welfare costs	42	21
EARS grants and payments	3,082	2,152
Depreciation	18,558	18,855
	725,215	730,178

continued...

9. GRANTS PAYABLE

	31/12/21	31/12/20
	£	£
Provision of animal welfare services	-	4,400

The total grants paid to institutions during the year was as follows:

	31/12/21	31/12/20
	£	£
NS Branch Emergency Fund Contribution	-	4,400

10. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Provision of animal welfare services	40,437	48,684	10,956	100,077

Support costs represent the costs incurred in the administration and governance of the charity, this includes the costs of statutory procedures and of the finance staff and Branch manager of the charity.

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

	31/12/21 Provision of animal welfare services	31/12/20 Total activities
	£	£
Wages	36,015	35,136
Social security	3,569	3,486
Pensions	853	834
Wages	38,145	36,746
Social security	2,827	2,654
Pensions	770	719
Computer repairs	6,395	6,795
Depreciation of tangible fixed assets	547	400
Auditors' remuneration	5,750	5,979
Auditors' remuneration for non audit work	5,206	-
	100,077	92,749

continued...

11. AUDITORS' REMUNERATION

	31/12/21	31/12/20
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,750	5,979
Taxation advisory services	5,206	-

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

	31/12/21	31/12/20
	£	£
Wages and salaries	938,121	929,869
Social security costs	59,053	58,996
Other pension costs	17,741	16,476
	1,014,915	1,005,341

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

	31/12/21	31/12/20
Animal Centre	22	20
Charity Shops	29	27
Branch Office (Incl. Fundraising)	6	8
	57	55

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

The average head count of employees during the year was 58.

The key management personnel of the charity have been identified as the branch manager, animal centre manager and the charity shop area manager in previous years, this year we also include the finance and fundraising manager costs.

The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £156,868 (2020 : £156,784).

continued...

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	880,054	-	880,054
Charitable activities			
Provision of animal welfare services	172,966	-	172,966
Other trading activities	728,622	-	728,622
Investment income	22,732	-	22,732
Other income	34	-	34
Total	1,804,408	-	1,804,408
EXPENDITURE ON			
Raising funds	798,780	-	798,780
Charitable activities			
Provision of animal welfare services	826,070	1,257	827,327
Total	1,624,850	1,257	1,626,107
Net gains on investments	19,921	-	19,921
NET INCOME/(EXPENDITURE)	199,479	(1,257)	198,222
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	175,230	-	175,230
Net movement in funds	374,709	(1,257)	373,452
RECONCILIATION OF FUNDS			
Total funds brought forward	3,017,448	2,105	3,019,553
TOTAL FUNDS CARRIED FORWARD	3,392,157	848	3,393,005

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Fixtures and fittings
	£	£	£
COST			
At 1st January 2021	425,000	201,470	68,032
Additions	-	13,350	10,267
Disposals	-	(40,368)	(20,973)
At 31st December 2021	425,000	174,452	57,326
DEPRECIATION			
At 1st January 2021	10,625	177,626	55,395
Charge for year	10,625	6,898	3,630
Eliminated on disposal	-	(40,368)	(20,973)
At 31st December 2021	21,250	144,156	38,052
NET BOOK VALUE			
At 31st December 2021	403,750	30,296	19,274
At 31st December 2020	414,375	23,844	12,637

	Motor vehicles	Computer equipment	Totals
	£	£	£
COST			
At 1st January 2021	71,947	107,276	873,725
Additions	-	4,235	27,852
Disposals	-	-	(61,341)
At 31st December 2021	71,947	111,511	840,236
DEPRECIATION			
At 1st January 2021	64,252	97,952	405,850
Charge for year	1,924	4,110	27,187
Eliminated on disposal	-	-	(61,341)
At 31st December 2021	66,176	102,062	371,696
NET BOOK VALUE			
At 31st December 2021	5,771	9,449	468,540
At 31st December 2020	7,695	9,324	467,875

continued...

15. TANGIBLE FIXED ASSETS - continued

During 2019 the trustees commissioned an independent valuation of the land and buildings of the charity by Walker Singleton Chartered Surveyors.

During the preparation of the accounts for this financial year, the trustees have chosen to revise its accounting policy for the treatment of land and buildings, for those assets to be accounted for at revaluation and not original cost.

The valuation reported as at 1 August 2019, a market value for the site, on the assumption of full vacant possession, of £425,000, the trustees do not consider there to have been any significant change in the value of the property as at 31 December 2021.

In line with the requirements of FRS 102, the trustees will undertake a 3 year review of the valuation and have a full formal revaluation done at 5 year intervals, to ensure that the valuation of the land and buildings in the accounts remains appropriate.

The carrying amount of the property as at 31 December 2021 would have been £218,907 under the historical cost model.

16. FIXED ASSET INVESTMENTS

Investments held at the year end were as follows:-

	31.12.21	31.12.20
	£	£
National Savings Bonds	100,000	100,000
COIF Charities Investment Fund	129,148	113,105
Investec Wealth and Investment	-	-
Royal London	189,887	104,284
Phoenix Life	2,237	2,183
Shawbrook 100 Day Notice Charity and Trust Account	1,250,000	1,250,000
	1,671,272	1,569,572

All investments held by the charity are held primarily to provide an investment return and they are all either investments listed on a recognised stock exchange or ones valued by reference to such investments.

Analysis of Movement in Investments:-

	31.12.21	31.12.20
	£	£
Market value at 1.1.21	1,569,572	1,614,553
Add: Proceeds re-invested	66,000	-
Less : Disposals at carrying value	(65,573)	-
Net (loss)/gain on revaluation	36,371	19,921
Transfer (to)/from current asset investments	64,902	(64,902)
Market value at 31.12.21	1,671,272	1,569,572

continued...

17. STOCKS

	31/12/21	31/12/20
	£	£
Stocks	25,727	26,870

Stocks include animal related products (feed, toys, care equipment) and veterinary supplies held by the charity at the year end.

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade debtors	7,117	11,393
Other debtors	11,307	5,365
VAT	5,640	23,028
Prepayments	683,447	442,196
	707,511	481,982

19. CURRENT ASSET INVESTMENTS

	31/12/21	31/12/20
	£	£
Listed investments	-	64,902

Current asset investments shown above recognise those investments held at the year end, that have been realised within the subsequent 12 months.

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade creditors	28,403	46,185
Social security and other taxes	14,867	23,044
Pension control account	3,712	6,376
Attachment of earnings	-	737
Accruals and deferred income	12,723	11,459
	59,705	87,801

continued...

21. LEASING AGREEMENTS

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

	31/12/21	31/12/20
	£	£
Within one year	172,350	146,000
Between one and five years	303,844	410,176
In more than five years	6,628	17,878
	482,822	574,054

Lease commitments are made up of:

Land and buildings	-	commitments related to the charity branch office and charity shop retail premises amounting to £467,472
Other operating leases	-	commitments related to office equipment amounting to £15,350

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/12/21 Total funds	31/12/20 Total funds
	£	£	£	£
Fixed assets	468,540	-	468,540	467,875
Investments	1,671,272	-	1,671,272	1,569,572
Current assets	1,580,621	-	1,580,621	1,443,359
Current liabilities	(59,705)	-	(59,705)	(87,801)
	3,660,728	-	3,660,728	3,393,005

continued...

23. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	Transfers between funds	At 31/12/21
	£	£	£	£
Unrestricted funds				
Unrestricted funds	1,456,927	280,113	(841,527)	895,513
Designated fund - New Animal Centre	1,760,000	(11,542)	240,000	1,988,458
Designated fund - Lease commitments	-	-	482,822	482,822
Designated fund - Redundancy	-	-	118,705	118,705
Revaluation of land and buildings	175,230	-	-	175,230
	3,392,157	268,571	-	3,660,728
Restricted funds				
Restricted fund	848	(848)	-	-
TOTAL FUNDS	3,393,005	267,723	-	3,660,728

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
Unrestricted funds	1,914,342	(1,671,027)	36,798	280,113
Designated fund - New Animal Centre	-	(11,542)	-	(11,542)
	1,914,342	(1,682,569)	36,798	268,571
Restricted funds				
Restricted fund	-	(848)	-	(848)
TOTAL FUNDS	1,914,342	(1,683,417)	36,798	267,723

continued...

23. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
Unrestricted funds	1,257,448	199,479	1,456,927
Designated fund - New Animal Centre	1,760,000	-	1,760,000
Revaluation of land and buildings	-	175,230	175,230
	3,017,448	374,709	3,392,157
Restricted funds			
Restricted fund	2,105	(1,257)	848
TOTAL FUNDS	3,019,553	373,452	3,393,005

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	1,804,408	(1,624,850)	19,921	199,479
Revaluation of land and buildings	-	-	175,230	175,230
	1,804,408	(1,624,850)	195,151	374,709
Restricted funds				
Restricted fund	-	(1,257)	-	(1,257)
TOTAL FUNDS	1,804,408	(1,626,107)	195,151	373,452

continued...

23. MOVEMENT IN FUNDS - continued

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
Unrestricted funds	1,257,448	479,592	(841,527)	895,513
Designated fund - New Animal Centre	1,760,000	(11,542)	240,000	1,988,458
Designated fund - Lease commitments	-	-	482,822	482,822
Designated fund - Redundancy	-	-	118,705	118,705
Revaluation of land and buildings	-	175,230	-	175,230
	3,017,448	643,280	-	3,660,728
Restricted funds				
Restricted fund	2,105	(2,105)	-	-
TOTAL FUNDS	3,019,553	641,175	-	3,660,728

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	3,718,750	(3,295,877)	56,719	479,592
Designated fund - New Animal Centre	-	(11,542)	-	(11,542)
Revaluation of land and buildings	-	-	175,230	175,230
	3,718,750	(3,307,419)	231,949	643,280
Restricted funds				
Restricted fund	-	(2,105)	-	(2,105)
TOTAL FUNDS	3,718,750	(3,309,524)	231,949	641,175

Designated funds

The trustees have designated the amount of £2,000,000 (2020 : £1,760,000), from unrestricted reserves, as part of their long term aim to provide for the acquisition of a site and for associated relocation costs to allow the animal centre to move from its current town centre location.

This has increased by £240,000 in the current year, to reflect the allocation of legacy receipts to the long term capital fund, expenditure of £11,542 has been allocated against this fund in the year, to represent costs incurred.

continued...

23. MOVEMENT IN FUNDS - continued

The closing balance on the fund is £1,988,458.

Restricted funds
The restricted fund relates to monies donated for the purchase of a charity vehicle, the vehicle must be used for charitable purposes and the resources expended in the year relates to the annual depreciation charge.

24. RELATED PARTY DISCLOSURES

RSPCA
RSPCA head office reimburse RSPCA Halifax, Huddersfield, Bradford and District Branch for boarding and medical claims, they also administer the legacy scheme on behalf of the Branch, for which they receive a 2.5% fee, which is deducted from the legacy when remitted. The amounts received during the year were £29,641 (2020 : £145,889) and the amount owing at the year end was £349,738 (2020 : £279,569).

RSPCA Halifax, Huddersfield, Bradford and District Branch purchases goods from RSPCA headquarters for use and sale within the animal centre and charity shops. The purchases of goods during the year totalled £7,488 (2020 : £12,099). the balance outstanding at the year end was £Nil (2020 : £617).

25. ULTIMATE CONTROLLING PARTY

The charity is controlled by the board of trustees.

26. WEST YORKSHIRE ANNUAL REPORT 2021

2020 saw many challenges and some changes within the team but looking back over the year, with your support, we have achieved a great deal for animal welfare.

Inspectors Danielle Grimshaw and Gemma Fowler moved on to other jobs outside of the organisation and Inspector Nikki Cheetham has transferred to a new role as a Branch Partnership Manager.

We welcomed Inspector Demi Hodby to the group who transferred across from Manchester and Inspector Adam Dickinson who re-joined the RSPCA having previously worked in the N7 group as an Inspector.

As we returned to the pre-pandemic operating model the workload increased and West Yorkshire remains a very busy area for complaint work and prosecution cases. Further improvements to the Wilberforce system are being implemented to try to even out the work across the region, with further borderless working across groups, and more developments within the NCC to make the tasking of work more efficient.

Inspector Jo Hartley has successfully recruited a team of Wildlife Casualty Volunteers who helped us massively during the summer months collecting injured birds and taking them to the vets. They work on a voluntary basis and put themselves on shift when they are able to. We are lucky to have people who are happy to volunteer in the evenings and weekends to support the officers in the group when we have fewer people on duty.
The role has now developed and they are now able to transfer small mammals so they can collect from vets and transfer them to rehoming centres or to GMAH for further treatment, this frees up the Inspectorate team to deal with other work and will be a big help this summer.
We are looking to recruit some more by the spring to have a robust network of volunteers.

continued...

26. WEST YORKSHIRE ANNUAL REPORT 2021 - continued

Here are a few stories of collections, rescues and prosecution results from across the group last year;

As always we've had lots of help from West Yorkshire Fire and Rescue. They assisted Insp Jo Taylor when a keen-eyed member of the public spotted a duck trapped in an overflow on the River Aire. As you can see the duck flew off completely oblivious of the trouble she'd caused.

And they were as resourceful as ever when there was nowhere to pitch a ladder in Leeds. A gull had become caught in the string of a lost kite that was caught in a tree.

Inspector Demi Hodby rescued this fox that had been trapped in some goal netting. She was able to cut the fox free, and after a quick trip to the vets to check her over, she was able to release the cub back to where she came from. This little fox and its release video got some national media attention for its escapade.

Inspector Natalie Taylor dealt with an unusual call in Skipton of a Sugar Glider. The sugar glider is a small, omnivorous, arboreal, and nocturnal gliding possum belonging to the marsupial infraclass. The common name refers to its predilection for sugary foods such as sap and nectar and its ability to glide through the air, much like a flying squirrel. The owner had owned Rafeeki for two years, and had bought him from a breeder, the owner realised that they were unable to care for him correctly and noticed his change in behaviour and that he was stressed.

Natalie managed to find a college who had a colony of neutered Sugar Gliders who took him on. Rafeeki was successfully introduced to the colony and is enjoying living with his new family.

I know that we are sometimes frustrated by the lenient sentences handed out by the courts but from the examples below you can see that we do sometimes get some robust sentences.

A lifetime ban from keeping all animals was given to a Halifax man who had 18 cats removed from his care. One cat was found deceased at the property, the remaining cats had various illnesses including cat flu symptoms and flea infestations but they were all able to be rehabilitated and rehomed. He pleaded guilty to a number of section 4 and section 9 offences.

Another lifetime ban was given to a defendant from Mirfield, who pleaded guilty to Section 4 offences in relation to a Jack Russel named 'Ruby' which he had beaten. As part of the decision a deprivation order was made in relation to the dog and she was successfully rehomed.

We dealt with a particularly distressing case involving a man from Dewsbury who was found guilty of causing unnecessary suffering of a Rottweiler type dog by leaving her to starve to death in his property. He was sentenced to a 16 week suspended sentence, alongside a fine, community orders and the lifetime ban from keeping animals.

A further lifetime ban was achieved when a woman from Knottingley was found guilty of causing unnecessary suffering to her cat and Staffordshire Bull Terrier. Sadly the cat was deceased when Inspector Walker discovered the case, but the dog was signed over to RSPCA care and made a full recovery.

And a couple of happy endings...

continued...

26. WEST YORKSHIRE ANNUAL REPORT 2021 - continued

Animal Rescue Officer Becky Goulding was called to a Pony in Halifax which was reported to be thin and suffering with diarrhoea. She attended the young Colt which was in poor condition, had hair loss, long feet, he was scouring, he was dull and looked pitiful.

Enquiries were made and no owner could be found and it was alleged that the pony may have been dumped. When no one contacted the RSPCA in relation to the notices that had been left, ARO Goulding called an equine vet out who supported removal. The Colt now named Fergus was suffering with salmonella and had clearly been neglected. After treatment and months of rehabilitation in RSPCA care he looks very different.

We also went out to another horse, this time in Cleckheaton, Bradford that had a homemade rope halter which had twisted round the bottom jaw, embedded and was severely infected, the big piebald cob was very nervous and was unable to be caught. An equine vet was called to the scene and the horse was darted in order to catch him and then was removed by RSPCA and Police.

After months in RSPCA care he fully recovered. The owner was never found as we couldn't prove who owned him so he was sent on permanent loan to Bransby Horse charity and is being used in the Equine campaign.

And finally.....

Snake on a roof? Animal Rescue Officer Ollie Wilkes was called out to an unusual rescue for a snake on a roof in Pontefract, and after a phone call to the frantic member of public who had already called the police and fire and rescue service, the officer attended and observed the snake through binoculars which was curled up on the roof of the 2 story building. With the aid of the Fire and Rescue service a ladder was put up and the snake was rescued... it turned out to be a rubber toy with its head missing.... luckily the fire crew saw the funny side!

I know I speak for all the group when I'd like to say a massive THANK YOU, to all the branches for helping the Inspectorate out in what's been another busy year with loads of animals being rescued, signed over and rehabilitated.

You have been brilliant, often squeezing in animals till you were full to bursting and finding amazing fosterers for the most vulnerable whether tiny babies or doddering senior citizens - we couldn't do anything without you!

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21 £	31/12/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	98,290	106,632
Legacies	320,384	352,942
Grants	232,114	420,480
	650,788	880,054
Other trading activities		
Fundraising events	112,823	102,430
Shop income	997,425	626,192
	1,110,248	728,622
Investment income		
Dividends and interest received on investments and deposits	10,737	17,463
Deposit account interest	2,198	5,269
	12,935	22,732
Charitable activities		
Neutering grants and contracts	-	2,730
Inspectors and boarding	17,915	30,085
Animal adoption	28,534	33,992
Body disposal contribution	179	129
Pet insurance commission received	15,564	19,949
Animal centre shop sales	75,370	82,815
Drugs rebate income	2,559	3,266
	140,121	172,966
Other income		
Miscellaneous Income	250	34
Total incoming resources	1,914,342	1,804,408

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21 £	31/12/20 £
EXPENDITURE		
Other trading activities		
Shops - Goods for resale	14,662	9,880
Wages	476,662	433,703
Social security	29,997	25,881
Pensions	8,403	7,447
Event costs	1,802	1,144
Rent	163,852	186,628
Rates and insurance	13,467	8,698
Light and heat	25,551	21,998
Advertising	40	-
Telephone and internet	11,104	10,840
Postage, stationary and wrapping	22,576	15,475
Subscriptions and memberships	1,863	1,992
Refuse collection services	19,359	19,542
Staff health plan	626	701
Staff and volunteer expenses	7,700	6,598
Repairs and renewals	18,304	15,578
Computer costs	7,256	5,367
Motor expenses	12,807	9,616
Bank and PDQ charges	12,586	7,905
Sundry expenses	1,426	950
Depreciation - Improvements to property	5,084	4,362
Depreciation - Fixtures and fittings	1,056	1,364
Depreciation - Computer equipment	1,942	2,733
	858,125	798,402
Investment management costs		
Loss on sale of tangible fixed assets	-	378
Charitable activities		
Wages	387,299	424,284
Social security	22,660	26,975
Pensions	7,715	7,476
Rent, storage and room hire	7,500	8,347
Rates and insurance	6,207	6,296
Light and heat	17,739	16,053
Telephone	7,931	8,112
Postage and stationery	8,118	7,118
Carried forward	465,169	504,661

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21	31/12/20
	£	£
Charitable activities		
Brought forward	465,169	504,661
Publicity and advertising	6,912	7,020
Sundries	665	2,675
Repairs and maintenance	6,917	9,679
Cleaning	16,762	15,588
Computer repairs and maintenance	4,814	5,415
Motor and travel expenses	7,735	5,963
Bank and PDQ charges	4,227	4,238
Subscriptions and memberships	754	459
Professional fees	12,483	(2,915)
Irrecoverable VAT	28,460	-
Staff uniforms	2,043	700
Staff training	336	1,819
Staff health plan	1,440	1,386
Staff costs - sundry	1,145	1,271
Drugs and medicines	1,222	22,991
Supplies and food	34,855	38,019
Veterinary fees	95,170	80,567
Neutering costs	11,869	9,046
Carcass collection	555	568
Branch welfare costs	42	21
EARS grants and payments	3,082	2,152
Depreciation - Freehold property	10,625	10,625
Depreciation - Property improvements	1,814	1,470
Improvements to property	-	776
Depreciation - Fixtures and fittings	2,574	1,890
Depreciation - Motor vehicles	1,924	2,565
Depreciation - Computer equipment	1,621	1,529
Grants to institutions	-	4,400
	725,215	734,578
Support costs		
Management		
Wages	36,015	35,136
Social security	3,569	3,486
Pensions	853	834
	40,437	39,456
Finance		
Wages	38,145	36,746
Carried forward	38,145	36,746

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31/12/21 £	31/12/20 £
Finance		
Brought forward	38,145	36,746
Social security	2,827	2,654
Pensions	770	719
Computer repairs	6,395	6,795
Depreciation - Computer equipment	547	400
	48,684	47,314
Governance costs		
Auditors' remuneration	5,750	5,979
Auditors' remuneration for non audit work	5,206	-
	10,956	5,979
Total resources expended	1,683,417	1,626,107
Net income before gains and losses	230,925	178,301
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	36,798	19,921
Net income	267,723	198,222

This page does not form part of the statutory financial statements

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

England & Wales - Charity number 225575

Accounts

REGISTERED CHARITY NUMBER: 225575

Report of the Trustees and

Financial Statements

for the Year Ended 31st December 2020

for

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD & DISTRICT BRANCH

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

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for the Year Ended 31st December 2020

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Report of the Trustees
for the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objects

The object of the Branch is to promote the work and objectives of the National Society within the Branch area of Halifax, Huddersfield and Bradford, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate the suffering of animals.

The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA inspectorate. Such animals may be the subject of an ongoing case or may have been removed with the consent of an owner unable to meet the animal's welfare needs.

These animals are subject to appropriate veterinary treatment, rehabilitation and rehoming under the direction of the Branch's animal care staff. Prior to rehoming all animals are neutered and microchipped.

The Branch also operates a low-cost neutering scheme and a welfare assistance scheme to provide financial support to those members of the public on qualifying benefits.

Staff are assisted in this work by a dedicated team of volunteers without whose help we could not provide the level of service or volume of work we achieve.

Public benefit

All charities in England & Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. In deciding what activities the Branch should undertake, we have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Richard Martin, one of the RSPCA's founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today.

Preventing cruelty to animals promotes humane sentiments towards animals in humankind which involves moral benefit to the human community as a whole. Whilst this public benefit is clear it is difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

OBJECTIVES AND ACTIVITIES

Volunteers

The value of volunteers' time is not included within these accounts, we have benefited from 397 volunteers within our charity shops and fundraising network, who worked approximately 760 hours per week across our network of shops, the volunteer time has been impacted in the year because of Covid.

The Animal Centre had approximately 225 volunteers working approximately 1,050 hours per week. These numbers were lower in this year, due to Covid, and the hours related to fostering duties and some home visits at the start of the year.

ACHIEVEMENT AND PERFORMANCE

Chair's overview 2020

The one word that comes to mind looking back over 2020 is 'challenge'. There were many challenges, trials and tribulations to be overcome and you must forgive me if I begin, rather than end, this overview by thanking our staff, volunteers and especially my trustee colleagues for their sheer grit and determination to bring us to where we are today.

The year started well enough, with us seeing our lovely 7 Dachshund pups going to their new homes and our long term 'resident' Cocker Springer Spaniel (with us from Oct 2018 to January 2020) finally being cleared to go to his happy ever after new home. During the whole of 2020 we took in 487 animals, rehomed 449 and helped 417 to receive welfare assistance. These figures are very much down on previous years because of the two lock-down periods (especially the first between March and May) when we were unable to undertake rehoming and potential adopters could only look on-line and place a note of interest on any particular animal. Eventually, guidance was received from DEFRA which allowed animal charities to be classed as businesses and adopt a Covid protected range of procedures that enabled us to book adopters for appointment-only visits to view an animal and place a reservation. It meant that dogs in particular did not go to their new homes for 3 or so months afterwards and our animal centre staff, as well as our fosterers, continued to give them all the tlc, training and rehabilitation needed to keep them happy and sociable. The cost for the year of running the animal centre was £745,452.

At the end of February, our long-time Animal Centre Manager, Julie Cockroft, retired and Deputy Manager, Claire Kendal acted up to manage until August when she was confirmed in post as the new Animal Centre Manager. Claire and staff were magnificent in the way they adapted to the Covid-19 restrictions as well as new strategies imposed by the National RSPCA.

Our charity shop operation, which in 2019 contributed a net profit to the branch income of around £100,000 was particularly badly hit. Not only was our shop in Hebden Bridge once more hit by the floods of February and was closed for around 3 weeks, no sooner had it been re-stocked and opened, than the first lockdown was imposed. All our retail staff, including drivers, were eventually furloughed. Of course we were able to take advantage of the Council grants associated with business rates and Staff Retention Grants (furlough) but this did not compensate fully and the shop income amounted to only £626,192 with expenditure of £802,118, leaving a deficit of £175,926. Each time we were able to re-open and receive stock donations, our supporters were tremendous in their giving with masses of stock being donated, including furniture and we are eternally grateful for their continued support.

The shop operation saw some changes. The Huddersfield town centre shop on Byram Street was due for lease renewal but the changes made by Kirklees to that part of town had radically reduced footfall and a decision was taken to change the location from Byram Street to New Street. A new lease was negotiated and completed on in November. It is a very large shop with more than 1,000 sq feet of sales space and products include furniture as well as a total value of hanging goods of £10,000.

Fundraising events had to be cancelled but our fundraising team continued to work and organised some innovative ways of raising funds, whilst enabling our donors and sponsors to enjoy collaborating with us. The K9 Party , Cat & Kitten and Super Smalls competitions were hugely popular held digitally and raised thousands to compensate the lack of external events. Our Fundraising Manager was contacted after having shown interest in a new on-line event called the West End Woofs event. This was a British version of an American celebrity adoption event called Broadway Barks founded in 1998 by Mary Tyler Moore and Bernadette Peters to encourage adoption of dogs from Centres in New York. Bernadette Peters and singer/presenter Elaine Page organised the British version and invited many celebrities, such as Michael Ball, John Barrowman & Lulu, to name just a few, to take part. Animal Welfare charities were invited to participate from around the country, including, eventually, ourselves. There was very little time for our Team to prepare when they received the invitation but they were ready for the live streaming on 9 November. Our charity was introduced by the co-presenters, Elaine Page and Bernadette Peters themselves. It was extremely good promotion of our work.

In addition, a Legacy Promotion was developed when we teamed up with a Will writing company to encourage people to make their wills through our Free Will Service hoping that a bequest would be made to our charity. Legacies are so important to the future of the branch. Another new venture is 'Dylan's Draw', our new lottery that was launched in March/April after a few technical problems. It has grown over the year but still has a long way to go. It is one way that people can give to us on a regular basis but stand to gain themselves.

Publicity has been good for us during 2020 with an ITV feature about the EARS (Elderly Animals Rehoming Scheme) and Dogs Day Out. Peter Purves was the presenter who visited the animal centre and spent several hours filming. Other publicity events were interviews on BBC Look North about the Dachshunds and on local radio by our fundraising team as well as numerous newspaper articles. After each publicity event, there was a sharp spike in the level of donations received, for which we were enormously grateful.

We were sad to lose two of our trustees - Jo Sykes in July and Janet Longbottom in August, for personal reasons but very happy to welcome two new trustees, Councillor Gwen Lowe and Ken Lowe in November. We still number 10 trustees but there will be a further change in June at our forthcoming virtual AGM when Kath Airey steps down after more than 34 years with the branch. Kath has been so much to the forefront of branch governance and activities and has seen so many changes and trustees come and go. Her knowledge, experience and sound logic will be sorely missed by all of us but we know she will keep in touch. An announcement will be made at the AGM.

It will be strange this year holding our AGM virtually instead of in an auditorium. But a decision had to be made before it had been confirmed whether people would be able to meet in doors in numbers. It will be a brief affair, attending mainly to the official part of the business of electing trustees and auditors and adopting the Annual Report and Accounts for two years 2019 and 2020 and just a couple of important announcements. I sincerely hope that some of our members will still be able to join in virtually. Perhaps next year things will be getting back to some semblance of normality.

I will close by thanking everyone who has been so supportive of us during the year, and as always by thanking our President, Derek Woodfield, and Patron Kate Hardcastle, for their continued support for the branch.

Liz Lindsay - Honorary Chairperson

ACHIEVEMENT AND PERFORMANCE

STATISTICS

Animals in Branch care:-

At start of the year	Dog	Cat	Rabbit	Misc	Total
Animal Centre	31	29	6	5	71
Foster Care	9	22	1	-	32
Private Boarding	-	-	-	-	-
Veterinary Clinic / hospital	-	-	-	-	-
Balance at start of year	40	51	7	5	103

Animal Entry Categories:-

INTAKE category	Dog	Cat	Rabbit	Misc	Total
Inspectorate - Case animals	20	12	1	1	34
Inspectorate - Welfare concern	28	147	6	25	206
Inspectorate - Networked from PBE/ society hospital	17	18	-	2	37
Branch welfare concern	18	69	5	33	125
Welfare concern via NCC	-	12	5	1	18
Pet Retreat, Home for Life & born in branch care	-	19	-	8	27
Transfers IN - other RSPCA	7	6	-	-	13
Returns	15	9	-	-	24
Total IN - welfare reasons	105	292	17	70	484
Total IN - non-welfare	3	-	-	-	3

Animals OUT:-

	Dog	Cat	Rabbit	Misc	Total
Reason for leaving:					
- Rehomed	106	276	14	53	449
- Died	1	5	-	3	9
- Transfers OUT - other RSPCA	-	1	-	-	1
- Transfers OUT - non RSPCA	-	-	-	-	-
- Other	7	9	-	2	18
- PTS	11	18	8	5	42
Total out	125	309	22	63	519

Animals PTS in branch care:-

	Dog	Cat	Rabbit	Misc	Total
Reason:					
- Vet Advice	8	17	8	5	38
- Animal's best interest	-	-	-	-	-
- Aggression	2	-	-	-	2
- Behavioural	1	1	-	-	2
- Unwanted/unhomed	-	-	-	-	-

ACHIEVEMENT AND PERFORMANCE

- Orphaned	-	-	-	-	-
- Feral	-	-	-	-	-
- Legal	-	-	-	-	-
Total	11	18	8	5	42

Animals in care at end of year:-

	Dog	Cat	Rabbit	Misc	Total
Animal centre	14	18	-	12	44
Foster care	9	16	2	-	27
Private boarding	-	-	-	-	-
Veterinary Clinic / hospital	-	-	-	-	-
Balance at end of year	23	34	2	12	71

Length of Stay - No of non-Case animals:-

	Dog	Cat	Rabbit	Misc	Total
0 - 3 months	17	30	2	12	61
4 - 6 months	1	1	-	-	2
Over 6 months	-	-	-	-	-
Total	18	31	2	12	63

Homevisiting:-

	Dog	Cat	Rabbit	Misc	Total
Pre-home visits	64	173	4	4	245
Post-home visits	57	11	-	-	68

Neutering:-

	Dog	Cat	Rabbit	Misc	Total
Branch animals	42	173	12	6	233
Other RSPCA animals	-	-	-	-	-
Public/other owned - clinic	-	-	-	-	-
Public/other owned - other	21	47	-	-	68
Total	63	220	12	6	301

ACHIEVEMENT AND PERFORMANCE

Welfare assistance (veterinary care):-

	Dog	Cat	Rabbit	Misc	Total
Other RSPCA animals (non branch)	-	-	-	-	-
Public/other owned - clinic	238	178	-	-	416
Public/other owned - other	1	-	-	-	1
Sub total	239	178	-	-	417
PTS at owner's insistence	-	-	-	-	-

Microchipping:-

	Dog	Cat	Rabbit	Misc	Total
Branch Animals	18	222	7	2	249
Other RSPCA animals	-	-	-	-	-
Public/other owned - clinic	2	2	-	-	4
Public/other owned - other	3	2	-	-	5
Total	23	226	7	2	258

Financial support for animal welfare activities:-

RSPCA regional schemes	-
Other RSPCA branches	-
Other animal welfare charities	-

Feral Cats:-

No of Feral cats neutered & released	4

Wildlife Information:-

Accepted	-
Released	-
Transfers OUT - Other RSPCA	-
Transfers OUT - Non RSPCA	-
Died	-
PTS	-

FUNDRAISING

The Branch fundraises only within the Branch area. No commercial fundraising organisations are used or engaged by the Branch to raise funds on its behalf. The Branch employs three full time fundraisers as part of the Branch staff.

The Branch follows guidelines from the National RSPCA and the institute of fundraising in all its fund raising activities and holds regular income generation meetings to review its fundraising strategy.

In 2020 the Branch received no complaints about its fund raising activities. To protect people from unreasonable intrusion of privacy the Branch does not share its data base of donors and supporters with any third party or the national RSPCA. The Branch does not use supporter data to profile or target individual donors in any way.

FINANCIAL REVIEW

Financial position

The financial position of the charity at the year ended 31 December 2020 is detailed below:

The total incoming resources for the year were £1,804,408 (2019: £1,660,121) including legacies of £352,942 (2019: £166,211), expenditure was £1,626,107 (2019: £1,853,290), with net gain on investments of £19,921 (2019: £41,786), resulting in a net surplus of the year of £198,222 (2019: £151,383 deficit).

The trustees have revalued the charity Animal Centre during the year, a revaluation gain of £175,230 is shown on the Statement of Financial Activities.

The cost of maintaining the animal welfare operation, providing appropriate levels of care and rehabilitation for animals awaiting rehoming and undertaking pro-active animal welfare in the local community meant that the Branch spent £822,467 (2019: £928,793) on charitable activities during the year.

The charity shops network brought in sales and related income of £626,192 (2019: £1,018,503) against expenditure of £802,118, which includes an allocation of audit fees of £4,860 (2019: £3,234) yielding a net negative contribution to the charitable activities of £175,926 (2019: £100,306 positive) over the year. The charity has claimed job retention scheme grants for furloughed shop staff of £121,361 during the year, which offsets some of this net negative contribution.

FINANCIAL REVIEW

Reserves policy

At the end of the year the Branch held an accumulated fund of £3,393,005 (2019: £3,019,553) of which £1,760,000 (2019: £1,760,000) has been designated by the Trustees as a separate fund to go towards the long term aim of opening a new out-of-town animal centre.

The Trustees have reviewed the Branch reserves policy and agreed the following:

- 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, this should be equivalent to between 6-12 months expenditure
- reserves in this context should mean funds that are freely available for the Branch's general purposes after all commitments have been met

The Trustees therefore agreed to exclude tangible fixed assets such as property, vehicles and equipment together with any restricted or designated funds held by the Branch from the calculation of general reserves.

	2020	2019
	£	£
Total reserves	3,393,005	3,019,553
Less : Tangible fixed assets (unrestricted)	(467,027)	(315,312)
Less: Tangible fixed asset (restricted)	(848)	(2,105)
Less : Designated fund	(1,760,000)	(1,760,000)
	1,165,130	942,136

The Branch therefore held some £1,165,130 (2019 : £942,136) in available reserves at the year end.

Such general reserves represent approximately 8.5 months expenditure based on 2020 levels of expenditure (2019 : 6.1 months). This level of reserves falls within the trustees desired range of 6-12 months.

The trustees are undertaking a detailed review of the future reserves policy and requirements and this will be updated and impact on the 2021 financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Halifax, Huddersfield, Bradford & District Branch (the Branch) is constituted as a charitable unincorporated association and is governed by the RSPCA Branch Rules (as revised January 2012).

The Branch adopts the policies of the Royal Society for the Prevention of Cruelty to Animals (the National Society), but has been a separately registered charity since 1963 in accordance with the Charities Act 1960.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

The charity is governed by a Committee elected from amongst the Branch membership at each Annual General Meeting to manage the affairs of the Branch for the ensuing year.

The Committee must consist of a minimum of seven and not more than fourteen elected members and has the power to co-opt a further three members who shall be Trustees of the Branch until the next Annual General Meeting.

The officers of the Branch are appointed from amongst the Committee and shall, as a minimum, consist of a Chairman, Secretary and Treasurer all serving in an honorary capacity.

The charity trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch.

Organisational and management

The Branch Manager, acting on the authority of the trustee board and specifically accountable to one of its trustees, manages the Branch on a day to day basis through the senior management team who are accountable to him. He also contributes to the strategic thinking and development within the Branch.

The administration of the Branch and the operation of the animal re-homing, welfare neutering and welfare assistance schemes are mainly conducted from the Branch animal centre in Wade Street, Halifax.

The Branch runs a network of eleven charity shops supported by a charity shops area manager. The charity shops sell mainly second-hand goods donated by the public to raise funds for the Branch's charitable activities.

The Branch works closely with staff from the National Society Headquarters and Regional Headquarters and in particular RSPCA Inspectors and Animal Rescue Officers in pursuit of the charity's objectives.

Key management remuneration

The key management personnel of the charity, along with the board of trustees, have been identified as those staff in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Branch has a risk management strategy, which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures to minimise the potential impact on the charity should those risks materialise

The Trustees have identified six main areas of risk and these are:

- loss of reputation through error or fraud
- loss of income through error or fraud
- loss of income through poor investment performance
- insufficient trustees for the Branch to continue
- insufficient volunteers for fundraising activities
- insufficient funds to cover the costs of animal welfare activities

The Trustees have implemented an ongoing review of the Branch's policies, procedures and controls to ensure that these are adequate to mitigate the main identified risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
225575

Principal address
Wade Street
Winding Road
Halifax
West Yorkshire
HX1 1SN

Trustees
E Lindsay - Honorary Chair
J Wilkinson - Honorary Secretary (Resigned 20/7/20)
S Cordingley - Honorary Treasurer
K Airey FRSA - Deputy Honorary Treasurer
V Aspey - Honorary Secretary (Appointed 20/7/20)
T Bray FCA
C Harris
N Lindsay
J Longbottom (resigned 3/8/20)
K Lowe - Co opted (appointed 11/11/20)
G Lowe - Co opted (appointed 11/11/20)
H Satloka

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers
Lloyds Bank Plc
Commercial St
Halifax
West Yorkshire
HX1 1BB

Senior Management Team		
Branch Manager	-	Russell Kebble
Finance Manager	-	Vanessa Mortimer
Animal Centre Manager	-	Julie Cockroft (Retired 29/2/20)
	-	Claire Kendall (Acting manager from 19/2/20, manager from August 2020)
Charity Shop Area Manager		Jo Scott
Fundraising Manager	-	Lauren Moore

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.

Approved by order of the board of trustees on 22nd June 2021 and signed on its behalf by:

S Cordingley - Trustee

Opinion

We have audited the financial statements of RSPCA Halifax, Huddersfield, Bradford & District Branch (the 'charity') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Riley & Co Limited
Statutory Auditor Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

22nd June 2021

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Statement of Financial Activities
for the Year Ended 31st December 2020

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	880,054	-	880,054	266,774
Charitable activities	5				
Provision of animal welfare services		172,966	-	172,966	223,429
Other trading activities	3	728,622	-	728,622	1,145,034
Investment income	4	22,732	-	22,732	24,511
Other income		34	-	34	373
Total		1,804,408	-	1,804,408	1,660,121
EXPENDITURE ON					
Raising funds	6	798,780	-	798,780	921,263
Charitable activities	7				
Provision of animal welfare services		826,070	1,257	827,327	932,027
Total		1,624,850	1,257	1,626,107	1,853,290
Net gains on investments		19,921	-	19,921	41,786
NET INCOME/(EXPENDITURE)		199,479	(1,257)	198,222	(151,383)
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		175,230	-	175,230	-
Net movement in funds		374,709	(1,257)	373,452	(151,383)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,017,448	2,105	3,019,553	3,170,936
TOTAL FUNDS CARRIED FORWARD		3,392,157	848	3,393,005	3,019,553

The notes form part of these financial statements

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Balance Sheet
31st December 2020

	Notes	31/12/20 £	31/12/19 £
FIXED ASSETS			
Tangible assets	15	467,875	317,417
Investments	16	1,569,572	1,614,553
		2,037,447	1,931,970
CURRENT ASSETS			
Stocks	17	26,870	13,412
Debtors	18	481,982	243,398
Investments	19	64,902	-
Cash at bank and in hand		869,605	930,497
		1,443,359	1,187,307
CREDITORS			
Amounts falling due within one year	20	(87,801)	(99,724)
NET CURRENT ASSETS		1,355,558	1,087,583
TOTAL ASSETS LESS CURRENT LIABILITIES		3,393,005	3,019,553
NET ASSETS		3,393,005	3,019,553
FUNDS	23		
Unrestricted funds:			
Unrestricted funds		1,456,927	1,257,448
Designated fund		1,760,000	1,760,000
Revaluation of land and buildings		175,230	-
		3,392,157	3,017,448
Restricted funds:			
Restricted fund		848	2,105
TOTAL FUNDS		3,393,005	3,019,553

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd June 2021 and were signed on its behalf by:

S Cordingley - Trustee

The notes form part of these financial statements

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Cash Flow Statement
for the Year Ended 31st December 2020

	Notes	31/12/20 £	31/12/19 £
Cash flows from operating activities			
Cash generated from operations	1	(80,304)	32,013
Net cash (used in)/provided by operating activities		(80,304)	32,013
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,320)	(25,842)
Purchase of fixed asset investments		-	(44,322)
Sale of tangible fixed assets		(64,902)	-
Sale of fixed asset investments		64,902	41,786
Sale of current asset investments		-	27,537
Interest received		5,269	6,389
Dividends received		17,463	18,122
Net cash provided by investing activities		19,412	23,670
Change in cash and cash equivalents in the reporting period		(60,892)	55,683
Cash and cash equivalents at the beginning of the reporting period		930,497	874,814
Cash and cash equivalents at the end of the reporting period		869,605	930,497

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31st December 2020

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

	31/12/20 £	31/12/19 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	198,222	(151,383)
Adjustments for:		
Depreciation charges	27,714	38,062
Gain on investments	(19,921)	(41,786)
Loss on disposal of fixed assets	378	-
Interest received	(5,269)	(6,389)
Dividends received	(17,463)	(18,122)
(Increase)/decrease in stocks	(13,458)	6,725
(Increase)/decrease in debtors	(238,584)	214,376
Decrease in creditors	(11,923)	(9,470)
Net cash (used in)/provided by operations	(80,304)	32,013

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20 £	Cash flow £	At 31/12/20 £
Net cash			
Cash at bank and in hand	930,497	(60,892)	869,605
	930,497	(60,892)	869,605
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	-	64,902	64,902
	-	64,902	64,902
Total	930,497	4,010	934,507

The notes form part of these financial statements

1. ACCOUNTING POLICIES

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

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

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.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised on the earlier of either; the date that probate is granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably by the charity and has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition has not been met, then the legacy is disclosed in the notes to the accounts.

Legacies received via the Branch legacy scheme are grossed up for the administration charges deducted, with the associated charges shown as expenditure in the year the legacy is received.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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.

continued...

1. ACCOUNTING POLICIES - continued

Expenditure
Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Raising funds
The costs of raising funds relate to the costs of running the Charity's shops network and of costs relating to specific fundraising events and activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	-	2.5% on cost
Improvements to property	-	20% on cost and over the remaining life of the lease
Fixtures and fittings	-	20% on cost and over the remaining life of the lease
Motor vehicles	-	25% on cost
Computer equipment	-	33% on cost

It is the policy of the charity to capitalise assets costing over £500.

Fixed asset investments
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price or fund value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

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

Taxation
The charity is exempt from tax on its charitable activities.

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

Designated funds represent those unrestricted funds which have been ring fenced by the trustees for a specific purpose.

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.

Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments and accrued income are valued at the amount prepaid net of any trade discounts due.

continued...

1. ACCOUNTING POLICIES - continued

Debtors
Cash at Bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Financial instruments
The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods
Donated goods received by the charity shop network have not been valued in these accounts, as it has not proved practical or possible to reliably measure the value of the stock at the year end.

The charity operates a retail gift aid scheme to reclaim gift aid on the value of donated goods sold for those donors registered with the scheme.

Fixed asset investments
Fixed asset investments comprise assets held by the charity which are not expected to be converted into cash in the short term.

Fixed asset investments are valued at market value, with unrealised and realised gains and losses being passed through the statement of financial activities.

continued...

2. DONATIONS AND LEGACIES

	31/12/20	31/12/19
	£	£
Donations	106,632	100,563
Legacies	352,942	166,211
Grants	420,480	-
	880,054	266,774

Branch legacy scheme
The charity is a member of the Branch legacy scheme, which was established with the object of assisting branches of the RSPCA in maximising the amount they receive from bequests made directly to them, by using the knowledge of the legacy department of the National Society to handle the administration on behalf of the Branch. The National Society makes an administration charge of 2.5% of the value of the bequest to the Branch prior to remitting payment.

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

	31/12/20	31/12/19
	£	£
Animal Rescue Live Grant	4,250	-
Local Authority Grants	215,334	-
HMRC - Job Retention Scheme	160,757	-
Local Restrictions Support Grant	11,336	-
Neighbourly Community Fund Grant	400	-
NS Neutering Grant	4,400	-
RSPCA	12,000	-
Other grants	12,003	-
	420,480	-

3. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Fundraising events	102,430	126,531
Shop income	626,192	1,018,503
	728,622	1,145,034

continued...

4. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Dividends and interest received on investments and deposits	17,463	18,122
Deposit account interest	5,269	6,389
	22,732	24,511

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/12/20	31/12/19
		£	£
Neutering grants and contracts	Provision of animal welfare services	2,730	9,343
Inspectors and boarding	Provision of animal welfare services	30,085	39,680
Animal adoption	Provision of animal welfare services	33,992	37,559
Body disposal contribution	Provision of animal welfare services	129	213
Pet insurance commission received	Provision of animal welfare services	19,949	27,426
Animal centre shop sales	Provision of animal welfare services	82,815	104,321
Drugs rebate income	Provision of animal welfare services	3,266	4,887
		172,966	223,429

6. RAISING FUNDS

Other trading activities

	31/12/20	31/12/19
	£	£
Purchases	9,880	15,176
Staff costs	467,031	536,829
Event costs	1,144	6,300
Rent	186,628	195,444
Rates and insurance	8,698	22,696
Light and heat	21,998	32,916
Telephone and internet	10,840	10,041
Postage, stationary and wrapping	15,475	8,324
Subscriptions and memberships	1,992	4,077
Refuse collection services	19,542	14,070
Staff training	-	769
Staff health plan	701	668
Staff and volunteer expenses	6,598	12,961
Repairs and renewals	13,198	13,314
Computer costs	5,367	13,660
Motor expenses	9,616	12,978
Carried forward	778,708	900,223

continued...

6. RAISING FUNDS - continued

Other trading activities - continued

	31/12/20	31/12/19
	£	£
Brought forward	778,708	900,223
Bank and PDQ charges	7,905	9,445
Legal and professional fees	2,380	250
Sundry expenses	950	2,206
Depreciation	8,459	9,139
	798,402	921,263

Investment management costs

	31/12/20	31/12/19
	£	£
Loss on sale of assets	378	-
Aggregate amounts	798,780	921,263

Expenditure shown above, relate to costs incurred in running the charity shop network and in generating donations and other fundraising income.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
	£	£	£	£
Provision of animal welfare services	730,178	4,400	92,749	827,327

Provision of animal welfare services costs represent the costs of running the Branch's animal centre.

This includes the provision of veterinary, neutering and other welfare services, aswell as online and town centre shops for animal products.

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/12/20	31/12/19
	£	£
Staff costs	458,735	467,609
Rent, storage and room hire	8,347	11,977
Rates and insurance	6,296	6,129
Light and heat	16,053	16,319
Telephone	8,112	6,079
Postage and stationery	7,118	13,781
Publicity and advertising	7,020	7,681
Sundries	2,675	4,536
Repairs and maintenance	9,679	9,071
Cleaning	15,588	14,847
Computer repairs and maintenance	5,415	3,236
Motor and travel expenses	5,963	12,875
Bank and PDQ charges	4,238	5,061
Subscriptions and memberships	459	713
Professional fees	(2,915)	8,765
Staff uniforms	700	1,897
Staff training	1,819	4,209
Staff health plan	1,386	1,109
Staff costs - sundry	1,271	1,177
Volunteer expenses	-	75
Drugs and medicines	22,991	47,832
Supplies and food	38,019	45,374
Veterinary fees	80,567	104,990
Neutering costs	9,046	14,542
Carcass collection	568	685
Branch welfare costs	21	200
EARS grants and payments	2,152	2,406
Depreciation	18,855	29,027
	730,178	842,202

continued...

9. GRANTS PAYABLE

	31/12/20	31/12/19
	£	£
Provision of animal welfare services	4,400	-

The total grants paid to institutions during the year was as follows:

	31/12/20	31/12/19
	£	£
NS Branch Emergency Fund Contribution	4,400	-

10. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Provision of animal welfare services	39,456	47,314	5,979	92,749

Support costs represent the costs incurred in the administration and governance of the charity, this includes the costs of statutory procedures and of the finance staff and Branch manager of the charity.

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

	31/12/20 Provision of animal welfare services	31/12/19 Total activities
	£	£
Wages	35,136	34,821
Social security	3,486	3,488
Pensions	834	764
Wages	36,746	37,361
Social security	2,654	2,789
Pensions	719	693
Computer repairs	6,795	5,943
Depreciation of tangible fixed assets	400	176
Auditors' remuneration	5,979	3,790
	92,749	89,825

continued...

11. AUDITORS' REMUNERATION

	31/12/20	31/12/19
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,979	3,790

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

13. STAFF COSTS

	31/12/20	31/12/19
	£	£
Wages and salaries	929,869	1,002,817
Social security costs	58,996	64,190
Other pension costs	16,476	17,347
	1,005,341	1,084,354

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

	31/12/20	31/12/19
Animal Centre	20	30
Charity Shops	27	30
Branch Office (Incl. Fundraising)	8	7
	55	67

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

The average head count of employees during the year was 60.

The key management personnel of the charity have been identified as the branch manager, animal centre manager and the charity shop area manager in previous years, this year we also include the finance and fundraising manager costs.

The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £156,784 (2019 : £161,190).

continued...

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	266,774	-	266,774
Charitable activities			
Provision of animal welfare services	223,429	-	223,429
Other trading activities	1,145,034	-	1,145,034
Investment income	24,511	-	24,511
Other income	373	-	373
Total	1,660,121	-	1,660,121
EXPENDITURE ON			
Raising funds	921,263	-	921,263
Charitable activities			
Provision of animal welfare services	930,350	1,677	932,027
Total	1,851,613	1,677	1,853,290
Net gains on investments	41,786	-	41,786
NET INCOME/(EXPENDITURE)	(149,706)	(1,677)	(151,383)
RECONCILIATION OF FUNDS			
Total funds brought forward	3,167,154	3,782	3,170,936
TOTAL FUNDS CARRIED FORWARD	3,017,448	2,105	3,019,553

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST OR VALUATION			
At 1st January 2020	617,262	201,470	67,752
Additions	-	-	870
Disposals	-	-	(590)
Revaluations	(192,262)	-	-
At 31st December 2020	425,000	201,470	68,032
DEPRECIATION			
At 1st January 2020	367,492	171,017	52,354
Charge for year	10,625	6,609	3,253
Eliminated on disposal	-	-	(212)
Revaluation adjustments	(367,492)	-	-
At 31st December 2020	10,625	177,626	55,395
NET BOOK VALUE			
At 31st December 2020	414,375	23,844	12,637
At 31st December 2019	249,770	30,453	15,398

continued...

15. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST OR VALUATION			
At 1st January 2020	71,947	104,826	1,063,257
Additions	-	2,450	3,320
Disposals	-	-	(590)
Revaluations	-	-	(192,262)
At 31st December 2020	71,947	107,276	873,725
DEPRECIATION			
At 1st January 2020	61,687	93,290	745,840
Charge for year	2,565	4,662	27,714
Eliminated on disposal	-	-	(212)
Revaluation adjustments	-	-	(367,492)
At 31st December 2020	64,252	97,952	405,850
NET BOOK VALUE			
At 31st December 2020	7,695	9,324	467,875
At 31st December 2019	10,260	11,536	317,417

During the prior year the trustees commissioned an independent valuation of the land and buildings of the charity by Walker Singleton Chartered Surveyors.

During the preparation of the accounts for this financial year, the trustees have chosen to revise its accounting policy for the treatment of land and buildings, for those assets to be accounted for at revaluation and not original cost.

The valuation reported as at 1 August 2019, a market value for the site, on the assumption of full vacant possession, of £425,000, the trustees do not consider there to have been any significant change in the value of the property as at 31 December 2020.

In line with the requirements of FRS 102, the trustees will undertake a 3 year review of the valuation and have a full formal revaluation done at 5 year intervals, to ensure that the valuation of the land and buildings in the accounts remains appropriate.

The carrying amount of the property as at 31 December 2020 would have been £234,338 under the historical cost model.

continued...

16. FIXED ASSET INVESTMENTS

Investments held at the year end were as follows:-

	31.12.20	31.12.19
	£	£
National Savings Bonds	100.000	100,000
COIF Charities Investment Fund	113,105	106,067
Investec Wealth and Investment	-	59,938
Royal London	104,284	96,372
Phoenix Life	2,183	2,176
Shawbrook 100 Day Notice Charity and Trust Account	1,250,000	1,250,000
	1,569,572	1,614,553

All investments held by the charity are held primarily to provide an investment return and they are all either investments listed on a recognised stock exchange or ones valued by reference to such investments.

Analysis of Movement in Investments:-

	31.12.20	31.12.19
	£	£
Market value at 1.1.20	1,614,553	1,570.231
Add: Proceeds re-invested	-	-
Less : Disposals at carrying value	-	-
Net (loss)/gain on revaluation	19,921	41,786
Transfer (to)/from current asset investments	(64,902)	2,536
Market value at 31.12.20	1,569,572	1,614,553

17. STOCKS

	31/12/20	31/12/19
	£	£
Stocks	26,870	13,412

Stocks include animal related products (feed, toys, care equipment) and veterinary supplies held by the charity at the year end.

continued...

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade debtors	11,393	7,870
Other debtors	5,365	5,695
VAT	23,028	19,281
Prepayments	442,196	31,710
Accrued income	-	178,842
	481,982	243,398

19. CURRENT ASSET INVESTMENTS

	31/12/20	31/12/19
	£	£
Listed investments	64,902	-

Current asset investments shown above recognise those investments held at the year end, that have been realised within the subsequent 12 months.

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/20	31/12/19
	£	£
Trade creditors	46,185	54,869
Social security and other taxes	23,044	15,444
Pension control account	6,376	3,936
Attachment of earnings	737	966
Accruals and deferred income	11,459	24,509
	87,801	99,724

21. LEASING AGREEMENTS

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

	31/12/20	31/12/19
	£	£
Within one year	146,000	107,250
Between one and five years	410,176	369,879
In more than five years	17,878	138,443
	574,054	615,572

continued...

21. LEASING AGREEMENTS - continued

Lease commitments are made up of:

Land and buildings	-	commitments related to the charity branch office and charity shop retail premises amounting to £574,054
Other operating leases	-	commitments related to office equipment amounting to £Nil

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
Fixed assets	467,027	848	467,875	317,417
Investments	1,569,572	-	1,569,572	1,614,553
Current assets	1,443,359	-	1,443,359	1,187,307
Current liabilities	(87,801)	-	(87,801)	(99,724)
	3,392,157	848	3,393,005	3,019,553

23. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
Unrestricted funds	1,257,448	199,479	1,456,927
Designated fund	1,760,000	-	1,760,000
Revaluation of land and buildings	-	175,230	175,230
	3,017,448	374,709	3,392,157
Restricted funds			
Restricted fund	2,105	(1,257)	848
TOTAL FUNDS	3,019,553	373,452	3,393,005

continued...

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	1,804,408	(1,624,850)	19,921	199,479
Revaluation of land and buildings	-	-	175,230	175,230
	1,804,408	(1,624,850)	195,151	374,709
Restricted funds				
Restricted fund	-	(1,257)	-	(1,257)
TOTAL FUNDS	1,804,408	(1,626,107)	195,151	373,452

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
Unrestricted funds	1,407,154	(149,706)	1,257,448
Designated fund	1,760,000	-	1,760,000
	3,167,154	(149,706)	3,017,448
Restricted funds			
Restricted fund	3,782	(1,677)	2,105
TOTAL FUNDS	3,170,936	(151,383)	3,019,553

continued...

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	1,660,121	(1,851,613)	41,786	(149,706)
Restricted funds				
Restricted fund	-	(1,677)	-	(1,677)
TOTAL FUNDS	1,660,121	(1,853,290)	41,786	(151,383)

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
Unrestricted funds	1,407,154	49,773	1,456,927
Designated fund	1,760,000	-	1,760,000
Revaluation of land and buildings	-	175,230	175,230
	3,167,154	225,003	3,392,157
Restricted funds			
Restricted fund	3,782	(2,934)	848
TOTAL FUNDS	3,170,936	222,069	3,393,005

continued...

23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted funds	3,464,529	(3,476,463)	61,707	49,773
Revaluation of land and buildings	-	-	175,230	175,230
	3,464,529	(3,476,463)	236,937	225,003
Restricted funds				
Restricted fund	-	(2,934)	-	(2,934)
TOTAL FUNDS	3,464,529	(3,479,397)	236,937	222,069

Designated funds
The trustees have designated the amount of £1,760,000 (2019 : £1,760,000), from unrestricted reserves, as part of their long term aim to provide for the acquisition of a site and for associated relocation costs to allow the animal centre to move from its current town centre location.

Restricted funds
The restricted fund relates to monies donated for the purchase of a charity vehicle, the vehicle must be used for charitable purposes and the resources expended in the year relates to the annual depreciation charge.

24. RELATED PARTY DISCLOSURES

RSPCA
RSPCA head office reimburse RSPCA Halifax, Huddersfield, Bradford and District Branch for boarding and medical claims, they also administer the legacy scheme on behalf of the Branch, for which they receive a 2.5% fee, which is deducted from the legacy when remitted. The amounts received during the year were £145,889 (2019 : £226,538) and the amount owing at the year end was £279,569 (2019 : £31,612).

RSPCA Halifax, Huddersfield, Bradford and District Branch purchases goods from RSPCA headquarters for use and sale within the animal centre and charity shops. The purchases of goods during the year totalled £12,099 (2019 : £29,404). the balance outstanding at the year end was £617 (2019 : £5,612).

continued...

25. ULTIMATE CONTROLLING PARTY

The charity is controlled by the board of trustees.

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31/12/20 £	31/12/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	106,632	100,563
Legacies	352,942	166,211
Grants	420,480	-
	880,054	266,774
Other trading activities		
Fundraising events	102,430	126,531
Shop income	626,192	1,018,503
	728,622	1,145,034
Investment income		
Dividends and interest received on investments and deposits	17,463	18,122
Deposit account interest	5,269	6,389
	22,732	24,511
Charitable activities		
Neutering grants and contracts	2,730	9,343
Inspectors and boarding	30,085	39,680
Animal adoption	33,992	37,559
Body disposal contribution	129	213
Pet insurance commission received	19,949	27,426
Animal centre shop sales	82,815	104,321
Drugs rebate income	3,266	4,887
	172,966	223,429
Other income		
Miscellaneous Income	34	373
Total incoming resources	1,804,408	1,660,121

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RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31/12/20 £	31/12/19 £
EXPENDITURE		
Other trading activities		
Shops - Goods for resale	9,880	15,176
Wages	433,703	497,070
Social security	25,881	31,488
Pensions	7,447	8,271
Event costs	1,144	6,300
Rent	186,628	195,444
Rates and insurance	8,698	22,696
Light and heat	21,998	32,916
Telephone and internet	10,840	10,041
Postage, stationary and wrapping	15,475	8,324
Subscriptions and memberships	1,992	4,077
Refuse collection services	19,542	14,070
Staff training	-	769
Staff health plan	701	668
Staff and volunteer expenses	6,598	12,961
Repairs and renewals	13,198	13,314
Computer costs	5,367	13,660
Motor expenses	9,616	12,978
Bank and PDQ charges	7,905	9,445
Legal and professional fees	2,380	250
Sundry expenses	950	2,206
Depreciation - Improvements to property	4,362	6,484
Depreciation - Fixtures and fittings	1,364	1,296
Depreciation - Computer equipment	2,733	1,359
	798,402	921,263
Investment management costs		
Loss on sale of tangible fixed assets	378	-
Charitable activities		
Wages	424,284	433,565
Social security	26,975	26,425
Pensions	7,476	7,619
Rent, storage and room hire	8,347	11,977
Rates and insurance	6,296	6,129
Light and heat	16,053	16,319
Telephone	8,112	6,079
Carried forward	497,543	508,113

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31/12/20 £	31/12/19 £
Charitable activities		
Brought forward	497,543	508,113
Postage and stationery	7,118	13,781
Publicity and advertising	7,020	7,681
Sundries	2,675	4,536
Repairs and maintenance	9,679	9,071
Cleaning	15,588	14,847
Computer repairs and maintenance	5,415	3,236
Motor and travel expenses	5,963	12,875
Bank and PDQ charges	4,238	5,061
Subscriptions and memberships	459	713
Professional fees	(2,915)	8,765
Staff uniforms	700	1,897
Staff training	1,819	4,209
Staff health plan	1,386	1,109
Staff costs - sundry	1,271	1,177
Volunteer expenses	-	75
Drugs and medicines	22,991	47,832
Supplies and food	38,019	45,374
Veterinary fees	80,567	104,990
Neutering costs	9,046	14,542
Carcass collection	568	685
Branch welfare costs	21	200
EARS grants and payments	2,152	2,406
Depreciation - Freehold property	10,625	15,432
Depreciation - Property improvements	1,470	2,650
Improvements to property	776	-
Depreciation - Fixtures and fittings	1,890	3,836
Depreciation - Motor vehicles	2,565	3,421
Depreciation - Computer equipment	1,529	3,688
Grants to institutions	4,400	-
	734,578	842,202
Support costs		
Management		
Wages	35,136	34,821
Social security	3,486	3,488
Pensions	834	764
	39,456	39,073

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Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31/12/20 £	31/12/19 £
Management		
Finance		
Wages	36,746	37,361
Social security	2,654	2,789
Pensions	719	693
Computer repairs	6,795	5,943
Depreciation - Computer equipment	400	176
	47,314	46,962
Governance costs		
Auditors' remuneration	5,979	3,790
Total resources expended	1,626,107	1,853,290
Net income/(expenditure) before gains and losses	178,301	(193,169)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	19,921	41,786
Net income/(expenditure)	198,222	(151,383)

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