

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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RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Report of the Trustees  
for the Year Ended 31st December 2020

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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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Report of the Trustees  
for the Year Ended 31st December 2020

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## 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.

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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

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Report of the Trustees  
for the Year Ended 31st December 2020

ACHIEVEMENT AND PERFORMANCE

STATISTICS

Animals in Branch care:-

At start of the year					
	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
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					
	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
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:-

	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
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:-

	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
Reason:					
- Vet Advice	8	17	8	5	38
- Animal's best interest	-	-	-	-	-
- Aggression	2	-	-	-	2
- Behavioural	1	1	-	-	2
- Unwanted/unhomed	-	-	-	-	-

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ACHIEVEMENT AND PERFORMANCE

- Orphaned	-	-	-	-	-
- Feral	-	-	-	-	-
- Legal	-	-	-	-	-
Total	11	18	8	5	42

Animals in care at end of year:-

	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
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:-

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

Homevisiting:-

	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
Pre-home visits	64	173	4	4	245
Post-home visits	57	11	-	-	68

Neutering:-

	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
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

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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ACHIEVEMENT AND PERFORMANCE

Welfare assistance (veterinary care):-

	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
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:-

	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
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
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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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Report of the Trustees  
for the Year Ended 31st December 2020

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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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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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)
	<u>1,165,130</u>	<u>942,136</u>

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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Report of the Trustees  
for the Year Ended 31st December 2020

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## 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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Report of the Trustees  
for the Year Ended 31st December 2020

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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

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Report of the Trustees  
for the Year Ended 31st December 2020

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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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Report of the Trustees  
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Approved by order of the board of trustees on 22nd June 2021 and signed on its behalf by:

S Cordingley - Trustee

Report of the Independent Auditors to the Trustees of  
RSPCA Halifax, Huddersfield, Bradford  
& District Branch

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#### 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.

Report of the Independent Auditors to the Trustees of  
RSPCA Halifax, Huddersfield, Bradford  
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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.

Report of the Independent Auditors to the Trustees of  
RSPCA Halifax, Huddersfield, Bradford  
& District Branch

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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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of  
RSPCA Halifax, Huddersfield, Bradford  
& District Branch

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>EXPENDITURE ON</b>					
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)
<b>RECONCILIATION OF FUNDS</b>					
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
		<u>2,037,447</u>	<u>1,931,970</u>
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
		<u>1,443,359</u>	<u>1,187,307</u>
CREDITORS			
Amounts falling due within one year	20	(87,801)	(99,724)
		<u>1,355,558</u>	<u>1,087,583</u>
NET CURRENT ASSETS			
		<u>1,355,558</u>	<u>1,087,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,393,005	3,019,553
		<u>3,393,005</u>	<u>3,019,553</u>
NET ASSETS			
		<u>3,393,005</u>	<u>3,019,553</u>
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	-
		<u>3,392,157</u>	<u>3,017,448</u>
Restricted funds:			
Restricted fund		848	2,105
		<u>848</u>	<u>2,105</u>
TOTAL FUNDS		<u>3,393,005</u>	<u>3,019,553</u>

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

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

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	<u>(80,304)</u>	<u>32,013</u>	
2.	ANALYSIS OF CHANGES IN NET FUNDS			
		At 1/1/20	Cash flow	At 31/12/20
		£	£	£
	Net cash			
	Cash at bank and in hand	930,497	(60,892)	869,605
		<u>930,497</u>	<u>(60,892)</u>	<u>869,605</u>
	Liquid resources			
	Deposits included in cash	-	-	-
	Current asset investments	-	64,902	64,902
		<u>-</u>	<u>64,902</u>	<u>64,902</u>
	Total	<u>930,497</u>	<u>4,010</u>	<u>934,507</u>

The notes form part of these financial statements

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements  
for the Year Ended 31st December 2020

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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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

2. DONATIONS AND LEGACIES

	31/12/20	31/12/19
	£	£
Donations	106,632	100,563
Legacies	352,942	166,211
Grants	420,480	-
	<u>880,054</u>	<u>266,774</u>

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	-
	<u>420,480</u>	<u>-</u>

3. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Fundraising events	102,430	126,531
Shop income	626,192	1,018,503
	<u>728,622</u>	<u>1,145,034</u>

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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
			<u>22,732</u>	<u>24,511</u>
5.	INCOME FROM CHARITABLE ACTIVITIES		31/12/20	31/12/19
			£	£
	Neutering grants and contracts	Activity	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
			<u>172,966</u>	<u>223,429</u>
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		<u>778,708</u>	<u>900,223</u>

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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
	<u>798,402</u>	<u>921,263</u>

Investment management costs

	31/12/20	31/12/19
	£	£
Loss on sale of assets	<u>378</u>	<u>-</u>

Aggregate amounts	<u>798,780</u>	<u>921,263</u>
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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	<u>730,178</u>	<u>4,400</u>	<u>92,749</u>	<u>827,327</u>

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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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
	<u>730,178</u>	<u>842,202</u>

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

9. GRANTS PAYABLE

	31/12/20	31/12/19
	£	£
Provision of animal welfare services	4,400	-
	<u>4,400</u>	<u>-</u>
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	-
	<u>4,400</u>	<u>-</u>

10. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs £	£
Provision of animal welfare services	39,456	47,314	5,979	92,749
	<u>39,456</u>	<u>47,314</u>	<u>5,979</u>	<u>92,749</u>

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	31/12/19
	Provision of animal welfare services £	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
	<u>92,749</u>	<u>89,825</u>

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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	<u>5,979</u>	<u>3,790</u>

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
	<u>1,005,341</u>	<u>1,084,354</u>

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
	<u>55</u>	<u>67</u>

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).

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

15. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST OR VALUATION</b>			
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
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
At 31st December 2020	414,375	23,844	12,637
At 31st December 2019	249,770	30,453	15,398

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

15. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>			
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
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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
	<u>1,569,572</u>	<u>1,614,553</u>

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
	<u>1,569,572</u>	<u>1,614,553</u>

17. STOCKS

	31/12/20	31/12/19
	£	£
Stocks	<u>26,870</u>	<u>13,412</u>

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

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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
	<u>481,982</u>	<u>243,398</u>

19. CURRENT ASSET INVESTMENTS

	31/12/20	31/12/19
	£	£
Listed investments	<u>64,902</u>	<u>-</u>

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
	<u>87,801</u>	<u>99,724</u>

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
	<u>574,054</u>	<u>615,572</u>

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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)
	<u>3,392,157</u>	<u>848</u>	<u>3,393,005</u>	<u>3,019,553</u>

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
	<u>3,017,448</u>	<u>374,709</u>	<u>3,392,157</u>
Restricted funds			
Restricted fund	2,105	(1,257)	848
	<u>3,019,553</u>	<u>373,452</u>	<u>3,393,005</u>

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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
	<u>1,804,408</u>	<u>(1,624,850)</u>	<u>195,151</u>	<u>374,709</u>
Restricted funds				
Restricted fund	-	(1,257)	-	(1,257)
	<u>-</u>	<u>(1,257)</u>	<u>-</u>	<u>(1,257)</u>
TOTAL FUNDS	<u><u>1,804,408</u></u>	<u><u>(1,626,107)</u></u>	<u><u>195,151</u></u>	<u><u>373,452</u></u>

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
	<u>3,167,154</u>	<u>(149,706)</u>	<u>3,017,448</u>
Restricted funds			
Restricted fund	3,782	(1,677)	2,105
	<u>3,782</u>	<u>(1,677)</u>	<u>2,105</u>
TOTAL FUNDS	<u><u>3,170,936</u></u>	<u><u>(151,383)</u></u>	<u><u>3,019,553</u></u>

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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	<u>1,660,121</u>	<u>(1,853,290)</u>	<u>41,786</u>	<u>(151,383)</u>

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
	<u>3,167,154</u>	<u>225,003</u>	<u>3,392,157</u>
Restricted funds			
Restricted fund	3,782	(2,934)	848
	<u>3,170,936</u>	<u>222,069</u>	<u>3,393,005</u>

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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
	<u>3,464,529</u>	<u>(3,476,463)</u>	<u>236,937</u>	<u>225,003</u>
Restricted funds				
Restricted fund	-	(2,934)	-	(2,934)
	<u>-</u>	<u>(2,934)</u>	<u>-</u>	<u>(2,934)</u>
<b>TOTAL FUNDS</b>	<u><u>3,464,529</u></u>	<u><u>(3,479,397)</u></u>	<u><u>236,937</u></u>	<u><u>222,069</u></u>

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).

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
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Notes to the Financial Statements - continued  
for the Year Ended 31st December 2020

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25. ULTIMATE CONTROLLING PARTY

The charity is controlled by the board of trustees.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

Detailed Statement of Financial Activities  
for the Year Ended 31st December 2020

	31/12/20 £	31/12/19 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	106,632	100,563
Legacies	352,942	166,211
Grants	420,480	-
	<hr/>	<hr/>
	880,054	266,774
Other trading activities		
Fundraising events	102,430	126,531
Shop income	626,192	1,018,503
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	172,966	223,429
Other income		
Miscellaneous Income	34	373
	<hr/>	<hr/>
Total incoming resources	1,804,408	1,660,121

This page does not form part of the statutory financial statements

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

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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 £
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

This page does not form part of the statutory financial statements

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD  
& DISTRICT BRANCH

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
	<u>47,314</u>	<u>46,962</u>
Governance costs		
Auditors' remuneration	5,979	3,790
	<u>1,626,107</u>	<u>1,853,290</u>
Total resources expended		
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
	<u>198,222</u>	<u>(151,383)</u>
Net income/(expenditure)		

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