
**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**

**Contents of the Financial Statements
for the Year Ended 31st December 2021**

	Page
Report of the Trustees	1 to 12
Report of the Independent Auditors	13 to 16
Statement of Financial Activities	17
Balance Sheet	18 to 19
Cash Flow Statement	20
Notes to the Cash Flow Statement	21
Notes to the Financial Statements	22 to 41
Detailed Statement of Financial Activities	42 to 45

**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.

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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 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 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.

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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!

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

ACHIEVEMENT AND PERFORMANCE

Animals PTS in branch care:-

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

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

	<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	85	197	10	13	305
Post-home visits	89	42	-	-	131

Neutering:-

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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)	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:-

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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)	-
	<u>602,203</u>	<u>1,165,130</u>

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.

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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.

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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.

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH

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

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

S L Cordingley

.....
S Cordingley - Trustee

**Report of the Independent Auditors 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 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.

**Report of the Independent Auditors 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

- 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
		<u>2,139,812</u>	<u>2,037,447</u>
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
		<u>1,580,621</u>	<u>1,443,359</u>
CREDITORS			
Amounts falling due within one year	20	(59,705)	(87,801)
		<u>1,520,916</u>	<u>1,355,558</u>
NET CURRENT ASSETS			
		<u>3,660,728</u>	<u>3,393,005</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>3,660,728</u>	<u>3,393,005</u>
NET ASSETS		<u><u>3,660,728</u></u>	<u><u>3,393,005</u></u>

The notes form part of these financial statements

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**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
		<u>3,660,728</u>	<u>3,392,157</u>
Restricted funds:			
Restricted fund		-	848
TOTAL FUNDS		<u><u>3,660,728</u></u>	<u><u>3,393,005</u></u>

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		<u>(6,878)</u>	<u>(80,304)</u>
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		<u>(15,344)</u>	<u>19,412</u>
Change in cash and cash equivalents in the reporting period		<u>(22,222)</u>	<u>(60,892)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>869,605</u>	<u>930,497</u>
Cash and cash equivalents at the end of the reporting period		<u><u>847,383</u></u>	<u><u>869,605</u></u>

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 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	<u>(6,878)</u>	<u>(80,304)</u>

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
	<u>869,605</u>	<u>(22,222)</u>	<u>847,383</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	64,902	(64,902)	-
	<u>64,902</u>	<u>(64,902)</u>	<u>-</u>
Total	<u>934,507</u>	<u>(87,124)</u>	<u>847,383</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 2021**

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 2021**

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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.

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>650,788</u>	<u>880,054</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:

	31/12/21	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
	<u>232,114</u>	<u>420,480</u>

3. OTHER TRADING ACTIVITIES

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>12,935</u>	<u>22,732</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31/12/21	31/12/20
	Activity	£	£
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
		<u>140,121</u>	<u>172,966</u>

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
	<u>836,031</u>	<u>781,088</u>
Carried forward		

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>858,125</u>	<u>798,402</u>

Investment management costs

	31/12/21	31/12/20
	£	£
Loss on sale of assets	-	378
	<u>-</u>	<u>378</u>

Aggregate amounts	<u>858,125</u>	<u>798,780</u>
-------------------	----------------	----------------

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	<u>725,215</u>	<u>100,077</u>	<u>825,292</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 2021**

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
	<u>725,215</u>	<u>730,178</u>

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

9. GRANTS PAYABLE

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

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
	<u> </u>	<u> </u>

10. SUPPORT COSTS

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

	31/12/21	31/12/20
	Provision of animal welfare services £	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	-
	<u> </u>	<u> </u>
	100,077	92,749
	<u> </u>	<u> </u>

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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	-
	<u>5,750</u>	<u>5,979</u>

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
	<u>1,014,915</u>	<u>1,005,341</u>

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
	<u>57</u>	<u>55</u>

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).

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>1,671,272</u>	<u>1,569,572</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:-

	31.12.21	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)
	<u>1,671,272</u>	<u>1,569,572</u>
Market value at 31.12.21	<u>1,671,272</u>	<u>1,569,572</u>

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>707,511</u>	<u>481,982</u>

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
	<u>59,705</u>	<u>87,801</u>

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>482,822</u>	<u>574,054</u>

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)
	<u>3,660,728</u>	<u>-</u>	<u>3,660,728</u>	<u>3,393,005</u>

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>3,392,157</u>	<u>268,571</u>	<u>-</u>	<u>3,660,728</u>
Restricted funds				
Restricted fund	848	(848)	-	-
	<u>848</u>	<u>(848)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>3,393,005</u>	<u>267,723</u>	<u>-</u>	<u>3,660,728</u>

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)
	<u>1,914,342</u>	<u>(1,682,569)</u>	<u>36,798</u>	<u>268,571</u>
Restricted funds				
Restricted fund	-	(848)	-	(848)
	<u>-</u>	<u>(848)</u>	<u>-</u>	<u>(848)</u>
TOTAL FUNDS	<u>1,914,342</u>	<u>(1,683,417)</u>	<u>36,798</u>	<u>267,723</u>

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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

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
	<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>

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>3,017,448</u>	<u>643,280</u>	<u>-</u>	<u>3,660,728</u>
Restricted funds				
Restricted fund	2,105	(2,105)	-	-
	<u>2,105</u>	<u>(2,105)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>3,019,553</u>	<u>641,175</u>	<u>-</u>	<u>3,660,728</u>

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
	<u>3,718,750</u>	<u>(3,307,419)</u>	<u>231,949</u>	<u>643,280</u>
Restricted funds				
Restricted fund	-	(2,105)	-	(2,105)
	<u>-</u>	<u>(2,105)</u>	<u>-</u>	<u>(2,105)</u>
TOTAL FUNDS	<u>3,718,750</u>	<u>(3,309,524)</u>	<u>231,949</u>	<u>641,175</u>

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.

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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.

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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...

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

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
	<u>650,788</u>	<u>880,054</u>
Other trading activities		
Fundraising events	112,823	102,430
Shop income	997,425	626,192
	<u>1,110,248</u>	<u>728,622</u>
Investment income		
Dividends and interest received on investments and deposits	10,737	17,463
Deposit account interest	2,198	5,269
	<u>12,935</u>	<u>22,732</u>
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
	<u>140,121</u>	<u>172,966</u>
Other income		
Miscellaneous Income	250	34
	<u>250</u>	<u>34</u>
Total incoming resources	<u>1,914,342</u>	<u>1,804,408</u>

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 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
	<u>858,125</u>	<u>798,402</u>
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

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 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
	<u>725,215</u>	<u>734,578</u>
Support costs		
Management		
Wages	36,015	35,136
Social security	3,569	3,486
Pensions	853	834
	<u>40,437</u>	<u>39,456</u>
Finance		
Wages	38,145	36,746
Carried forward	38,145	36,746

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 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
	<u>48,684</u>	<u>47,314</u>
Governance costs		
Auditors' remuneration	5,750	5,979
Auditors' remuneration for non audit work	5,206	-
	<u>10,956</u>	<u>5,979</u>
Total resources expended	<u>1,683,417</u>	<u>1,626,107</u>
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	<u><u>267,723</u></u>	<u><u>198,222</u></u>

This page does not form part of the statutory financial statements