

**Report of the Trustees and
Financial Statements
for the Year Ended 31st December 2022
for
RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

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

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

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for the Year Ended 31st December 2022**

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

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

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

OBJECTIVES AND ACTIVITIES

Objects

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

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

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

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

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

Public benefit

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

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

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

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

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

Volunteers

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Chair's overview 2022

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

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

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

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

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

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

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

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

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

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

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
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**Report of the Trustees
for the Year Ended 31st December 2022**

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

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

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

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

**Carol Watkinson
Chair of Trustees**

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

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

**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	7	13	6	14	40
Foster Care	9	21	0	0	30
Private Boarding	0	0	0	0	0
Veterinary Clinic / hospital	0	0	0	0	0
Balance at start of year	16	34	6	14	70

Animal Entry Categories:-

INTAKE category

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

Total IN - non-welfare	0	0	0	0	0
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Animals OUT:-

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
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**Report of the Trustees
for the Year Ended 31st December 2022**

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	10	27	4	6	47
- Animal's best interest	0	0	0	0	0
- Aggression	0	0	0	0	0
- Behavioural	0	0	0	0	0
- Unwanted/unhomed	0	0	0	0	0
- Orphaned	0	0	0	0	0
- Feral	0	0	0	0	0
- Legal	0	0	0	0	0
Total	10	27	4	6	47

In care at end of year:-

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

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

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

Homevisiting:-

	<u>Dog</u>	<u>Cat</u>	<u>Rabbit</u>	<u>Misc</u>	<u>Total</u>
Pre-home visits	86	180	12	15	293
Post-home visits	82	33	0	0	115

Neutering:-

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
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**Report of the Trustees
for the Year Ended 31st December 2022**

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)	0	0	0	0	0
Public/other owned - clinic	181	218	0	0	399
Public/other owned - other	22	18	0	0	40
Sub total	203	236	0	0	439
PTS at owner's insistence	0	0	0	0	0

Microchipping:-

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

Financial support for animal welfare activities:-

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

Feral Cats:-

No of Feral cats neutered & released	2
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Wildlife Information:-

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

FUNDRAISING

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

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

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

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

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

FINANCIAL REVIEW

Financial position

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

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

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

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

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

Principal funding sources

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
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**Report of the Trustees
for the Year Ended 31st December 2022**

FINANCIAL REVIEW

Reserves policy

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

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

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

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

- the Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources, this should be equivalent to between 6-12 months expenditure
- reserves in this context should mean funds that are freely available for the Branch's general purposes after all commitments have been met

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

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

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

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

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

Organisational and management

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

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

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

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

Key management remuneration

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

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

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

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

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

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

Trustees

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

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

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

Auditors

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

Bankers

Lloyds Bank Plc
Commercial St
Halifax
West Yorkshire
HX1 1BB

Senior Management Team

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
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Report of the Trustees
for the Year Ended 31st December 2022

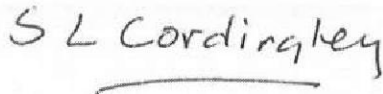
STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

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



.....
S 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 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

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

Riley & Co Limited

Date: 12 June 2023

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

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

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

The notes form part of these financial statements

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

**Balance Sheet
31st December 2022**

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

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

S L Cordingley

.....
S Cordingley - Trustee

The notes form part of these financial statements

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

**Cash Flow Statement
for the Year Ended 31st December 2022**

	Notes	31/12/22 £	31/12/21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>520,877</u>	<u>(6,878)</u>
Net cash provided by/(used in) operating activities		<u>520,877</u>	<u>(6,878)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(68,596)	(27,852)
Purchase of fixed asset investments		-	(66,000)
Sale of fixed asset investments		-	65,573
Interest received		2,810	2,198
Dividends received		<u>11,761</u>	<u>10,737</u>
Net cash used in investing activities		<u>(54,025)</u>	<u>(15,344)</u>
 Change in cash and cash equivalents in the reporting period		 466,852	 (22,222)
Cash and cash equivalents at the beginning of the reporting period		<u>847,383</u>	<u>869,605</u>
 Cash and cash equivalents at the end of the reporting period		 <u>1,314,235</u>	 <u>847,383</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 2022**

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22 £	Cash flow £	At 31/12/22 £
Net cash			
Cash at bank and in hand	<u>847,383</u>	<u>466,852</u>	<u>1,314,235</u>
	<u>847,383</u>	<u>466,852</u>	<u>1,314,235</u>
Total	<u><u>847,383</u></u>	<u><u>466,852</u></u>	<u><u>1,314,235</u></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 2022**

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 2022**

1. ACCOUNTING POLICIES - continued

Raising funds

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

Tangible fixed assets

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

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

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

Fixed asset investments

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

1. ACCOUNTING POLICIES - continued

Donated goods

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

Debtors

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

Cash at Bank and in hand

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

Liabilities and provisions

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

Financial instruments

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

2. DONATIONS AND LEGACIES

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

2. DONATIONS AND LEGACIES - continued

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

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

5. INCOME FROM CHARITABLE ACTIVITIES

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

6. RAISING FUNDS

Raising donations and legacies

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

Other trading activities

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

Aggregate amounts	<u>1,036,248</u>	<u>858,125</u>
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**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
& DISTRICT BRANCH**

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

6. RAISING FUNDS - continued

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

7. CHARITABLE ACTIVITIES COSTS

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

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

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

9. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs £	£
Support Costs	<u>41,828</u>	<u>55,580</u>	<u>7,180</u>	<u>104,588</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:

Management

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

Finance

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

9. SUPPORT COSTS - continued
Governance costs

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

10. AUDITORS' REMUNERATION

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

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

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

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

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

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

12. STAFF COSTS - continued

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

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

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

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1st January 2022	425,000	174,451	57,327
Additions	-	51,896	8,914
At 31st December 2022	<u>425,000</u>	<u>226,347</u>	<u>66,241</u>
DEPRECIATION			
At 1st January 2022	21,250	144,155	38,052
Charge for year	<u>10,625</u>	<u>12,167</u>	<u>4,950</u>
At 31st December 2022	<u>31,875</u>	<u>156,322</u>	<u>43,002</u>
NET BOOK VALUE			
At 31st December 2022	<u>393,125</u>	<u>70,025</u>	<u>23,239</u>
At 31st December 2021	<u>403,750</u>	<u>30,296</u>	<u>19,275</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st January 2022	71,947	111,511	840,236
Additions	-	7,786	68,596
At 31st December 2022	<u>71,947</u>	<u>119,297</u>	<u>908,832</u>
DEPRECIATION			
At 1st January 2022	66,176	102,062	371,695
Charge for year	<u>1,443</u>	<u>5,731</u>	<u>34,916</u>
At 31st December 2022	<u>67,619</u>	<u>107,793</u>	<u>406,611</u>
NET BOOK VALUE			
At 31st December 2022	<u>4,328</u>	<u>11,504</u>	<u>502,221</u>
At 31st December 2021	<u>5,771</u>	<u>9,449</u>	<u>468,541</u>

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

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

14. TANGIBLE FIXED ASSETS - continued

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

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

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

15. FIXED ASSET INVESTMENTS

Investments held at the year end were as follows:-

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

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
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**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

16. STOCKS

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

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

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

19. LEASING AGREEMENTS

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

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

Lease commitments are made up of:

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
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**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

21. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
Unrestricted funds	895,513	843,325	149,834	1,888,672
Designated fund - New Animal Centre	1,988,458	(11,543)	-	1,976,915
Designated fund - Lease commitments	482,822	-	(145,003)	337,819
Designated fund - Redundancy	118,705	-	(4,831)	113,874
Revaluation of land and buildings	175,230	-	-	175,230
	<u>3,660,728</u>	<u>831,782</u>	<u>-</u>	<u>4,492,510</u>
TOTAL FUNDS	<u>3,660,728</u>	<u>831,782</u>	<u>-</u>	<u>4,492,510</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	2,849,118	(1,980,303)	(25,490)	843,325
Designated fund - New Animal Centre	-	(11,543)	-	(11,543)
	<u>2,849,118</u>	<u>(1,991,846)</u>	<u>(25,490)</u>	<u>831,782</u>
TOTAL FUNDS	<u>2,849,118</u>	<u>(1,991,846)</u>	<u>(25,490)</u>	<u>831,782</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
Unrestricted funds	1,456,927	280,113	(841,527)	895,513
Designated fund - New Animal Centre	1,760,000	(11,542)	240,000	1,988,458
Designated fund - Lease commitments	-	-	482,822	482,822
Designated fund - Redundancy	-	-	118,705	118,705
Revaluation of land and buildings	175,230	-	-	175,230
	3,392,157	268,571	-	3,660,728
Restricted funds				
Restricted fund	848	(848)	-	-
TOTAL FUNDS	<u>3,393,005</u>	<u>267,723</u>	<u>-</u>	<u>3,660,728</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	1,914,342	(1,671,027)	36,798	280,113
Designated fund - New Animal Centre	-	(11,542)	-	(11,542)
	1,914,342	(1,682,569)	36,798	268,571
Restricted funds				
Restricted fund	-	(848)	-	(848)
TOTAL FUNDS	<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 2022**

21. MOVEMENT IN FUNDS - continued

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
Unrestricted funds	1,456,927	1,123,438	(691,693)	1,888,672
Designated fund - New Animal Centre	1,760,000	(23,085)	240,000	1,976,915
Designated fund - Lease commitments	-	-	337,819	337,819
Designated fund - Redundancy	-	-	113,874	113,874
Revaluation of land and buildings	175,230	-	-	175,230
	3,392,157	1,100,353	-	4,492,510
Restricted funds				
Restricted fund	848	(848)	-	-
TOTAL FUNDS	<u>3,393,005</u>	<u>1,099,505</u>	<u>-</u>	<u>4,492,510</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	4,763,460	(3,651,330)	11,308	1,123,438
Designated fund - New Animal Centre	-	(23,085)	-	(23,085)
	4,763,460	(3,674,415)	11,308	1,100,353
Restricted funds				
Restricted fund	-	(848)	-	(848)
TOTAL FUNDS	<u>4,763,460</u>	<u>(3,675,263)</u>	<u>11,308</u>	<u>1,099,505</u>

Designated funds

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

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

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

Restricted funds

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

21. MOVEMENT IN FUNDS - continued

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

22. RELATED PARTY DISCLOSURES

RSPCA

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

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

23. ULTIMATE CONTROLLING PARTY

The charity is controlled by the board of trustees.

24. WEST YORKSHIRE ANNUAL REPORT 2022

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

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

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

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

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

Collections and rescues

Below are just a few of the fantastic collections and rescues carried out by the team this year;

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

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

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

24. WEST YORKSHIRE ANNUAL REPORT 2022 - continued

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

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

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

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

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

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

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

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

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

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

Prosecution Outcomes

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

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

24. WEST YORKSHIRE ANNUAL REPORT 2022 - continued

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

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

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

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

**RSPCA HALIFAX, HUDDERSFIELD, BRADFORD
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**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

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

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 2022**

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

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 2022**

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

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 2022**

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

This page does not form part of the statutory financial statements