

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BARNSELEY AND DISTRICT BRANCH

England & Wales · Charity number 226116

Details

Other names	RSPCA BARNSELEY & DISTRICT BRANCH, RSPCA YORKSHIRE - BARNSELEY AND DISTRICT BRANCH, RSPCA BARNSELEY AND DISTRICT BRANCH
Status	Registered
Legal form	Other
Registered	1963-09-25
Register	View on the Charity Commission register

Contact

Address RSPCA Barnsley & District
45 High Street
Wombwell
Barnsley
South Yorkshire
S73 8HB

Phone 07870989164

Email enquiries@rspca-barnsley.org.uk

Website rspca-barnsley.org.uk

Activities

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

Activities: Assisting RSPCA inspectors and animal collection officers on their aims of preventing cruelty to animals. Operating an animal rehoming programme, neutering, micro-chipping, vaccination services, providing cat pen and kennel provision, fostering and lost and found services, providing financial assistance for veterinary fees for those in need.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** BARNSELEY AND DISTRICT.
- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£193,553	£183,425	-	-
2023-12-31	£199,856	£166,108	-	-
2022-12-31	£172,405	£137,309	-	-
2021-12-31	£177,460	£137,309	-	-
2020-12-31	£177,460	£137,309	-	-

Trustees

Name	Role	Appointed
GARRY KIRK	Chair	2015-06-01
Emma Louise Hamer		2025-06-25
Izzie Kirk		2013-06-01
Julie Dudas		2025-06-25
Pat Jobling		2018-06-01

Accounts

REGISTERED CHARITY NUMBER: 226116

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
RSPCA Barnsley & District Branch**

**RSPCA Barnsley & District Branch
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for the Year Ended 31 December 2024**

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RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2024

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

The charity trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be 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 that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2024

OBJECTIVES AND ACTIVITIES

The RSPCA Barnsley & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Barnsley and District.

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society. This is consistent with our entry in the Charity Commission register.

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

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

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

We support our local Society Inspectors by taking in, at the cost of the Branch, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by instigating prosecutions. This work is key to the delivery of our objective to prevent or suppress cruelty and promote humane sentiments towards animals which involve moral benefit to humankind as a whole.

Subject to meeting appropriate criteria the Branch provide subsidised veterinary treatment for animals who are sick or injured and belong to local people on low incomes and in circumstances where they are unable to provide such treatment from their own resources. This work benefits all Barnsley residents in need of financial assistance by giving them help to obtain care for companion animals in need of veterinary treatment. We also provide subsidised neutering of companion animals for those in the Branch area through a scheme whereby we pay 50% of the total cost of the operation. This is beneficial to the health of the animals and helps to control cat, dog and rabbit populations to the overall benefit of the residents of the area. We also organise occasional microchipping events. Both these activities serve the purpose of promoting responsible pet ownership.

We rehome animals in need at low cost to people willing and able to have a companion animal and who we assess through our 'perfect match' process as suitable to care for the animal in question. Whilst the animals are in our care they receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. Ownership of companion animals provides measurable benefits to people's physical and mental health. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objectives, to rehome to those who could not afford them. The rehoming of abandoned, mistreated and unwanted animals is consistent with the main charitable aim of this service, which is to reduce animal suffering.

Ancillary to our main purpose of preventing and suppressing neglect and cruelty towards animals, we have set up a stray fund with a local veterinary practice whereby they can provide emergency treatment and medical assistance to animals presented with injuries who are not microchipped or whose owners are untraceable. We take in, free of charge, lost animals and take steps to reunite them with owners, where possible. We have also provided some financial support (within agreed limits) for the 'Trap, Neuter and Release' of cats in local feral colonies. This work benefits our local community

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2024

(including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents, or spreading disease to domestic cats.

We offer free animal care advice locally through leaflets and materials available in our shops and elsewhere, and through our dedicated enquiries line. The public benefits through the promotion of responsible pet ownership and from knowing that we can intervene to assist animals in need.

Within the terms of our governing document, we support and work with (to mutual benefit) the National Society and other RSPCA branches.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, supporting our shops, transportation and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

ACHIEVEMENT AND PERFORMANCE

The overall income for the year was £193,553 compared with £199,856 for 2023, a decrease of £6,303. Fluctuations in income are expected from time to time depending on a multitude of factors. Adoption fees have shown the greatest decrease, reflecting a lower throughput of animals due to complexity and length of care required in individual cases and the outbreak of an infectious disease (Ringworm) which adversely affected cat fostering capacity for a significant period.

On the expenditure side the total spent was £183,425 compared with £166,108 for 2023, an increase of £17,317. Many factors have contributed to this, such as increase in salaries, inflationary increase in costs and higher than expected property maintenance costs. The consequence of the above is that a surplus of £10,108 has been achieved in 2024 compared with a surplus for 2023 of £33,748. Details of income and expenditure can be found in the enclosed Income and Expenditure Account.

In 2024 the branch continued to revise existing policies and procedures and introduce new ones to help us run efficiently. The Branch employed 2 paid staff members at the end of the year, being the 2 shop managers. We are continually looking to recruit volunteers to support all of our operations, including in the shops, as cat fosterers, trustees, or any other capacity according to our needs and objectives

The success of the Branch and achievement of our outcomes is dependent on the dedication of the network of fosterers, volunteers, fundraisers, veterinary practices, inspectors, AWOs, the B.P.M, our employees and Committee Members. The Branch Website, designed and maintained voluntarily by a branch trustee, provides an attractive shopwindow to our operations and activities, is a source of information and advice and is the main means by which animals for rehoming are connected with new owners. We also maintain a significant presence on social media (primarily Facebook) which assists us greatly in increasing awareness to the public.

FINANCIAL REVIEW

Investment policy and objectives

Branch Investments continue to be held in a "safe" environment and not directly exposed to the fluctuations of the Financial Markets.

At the end of the financial year we had 2 short term notice accounts with Cambridge & Counties and Mansfield Building Society, with £75,000 invested in each account (£150,000). Given the level of funds in our current account we are proposing to open additional 'safe' accounts and review the existing accounts to provide the best achievable return.

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2024

FINANCIAL REVIEW

Reserves policy

Our reserves as of 31st December 2024 stood at £457,213 compared to £447,105 in the previous year, an increase of £10,108. Our current reserves equate to more than 2 years' necessary expenditure for the Branch, based on 2023 expenditure.

The Branch policy on reserves is to hold not less than two years' worth of expenditure and we can confirm that the charity is holding a significant amount more than the policy requires. A high level of reserves is considered prudent given the economic turbulence of recent years including high inflation. Notwithstanding, the Branch intends to give priority consideration to the application of some excess reserves to escalate its charitable objectives. We are actively taking steps to increase our volunteer cat fostering community and are maintaining and potentially growing a relationship with RSPCA Doncaster and Rotherham Branch in which we rent a number of cat pens in their animal centre at Bawtry, allowing us to care for and rehome a greater number of kittens and adult cats. We are also seeking to maximise our capacity to kennel and rehome dogs with our partners at Chesterfield Branch. We aim to continue to grow our capacity to accommodate kittens and dogs and establish a comparable capacity for adult cats, in line with local needs. We intend however to continue to accumulate reserves, as we have previously considered the feasibility of opening a small animal welfare centre in our area and wish to preserve our means of doing this over the medium term.

FUTURE PLANS

The Branch's main aims are to continue to maintain and increase the high level of animal welfare in the Barnsley & District area, to help the Inspectorate and to promote the work and objectives of the National Society of the RSPCA. We intend to develop a branch business plan to help us to do this in a more structured way and develop sustainable growth. Inevitably this will require us to attract more trustees to ensure that the Board has greater capacity and depth, both to maintain current operations and facilitate growth.

We will continue to prioritise the use of our fostering facilities for animals coming directly from the inspectorate, according to the Society's requirements and it's priority to combat animal abuse and neglect.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity remains constituted as an unincorporated association, although we will continue to review the option of incorporation should this appear to be a more efficient way to achieve our objectives. The charity operates as an autonomous Branch of the National RSPCA, subject to its rules for Branches.

The Committee, elected at the AGM, governs the Branch, and its members are the Trustees of the Branch. All of the Trustees are briefed on the responsibilities as trustees prior to their acceptance of the role. The Trustees hold monthly meetings at which decisions are made.

The monthly Committee meetings monitor operational and financial matters and review the operational and business risks which are set out in the branch Risk Register, along with mitigating measures.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226116

Principal address

45 High Street
Wombwell
Barnsley
South Yorkshire
S73 8HB

RSPCA Barnsley & District Branch

**Report of the Trustees
for the Year Ended 31 December 2024**

Trustees

G Kirk

Mrs J Robertson

Ms I Kirk

Mrs P Jobling

Mrs A Rutland (resigned 13/6/2024)

Approved by order of the board of trustees on **18th June 2025** and signed on its behalf by:



.....
Mr G Kirk - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Barnsley & District Branch**

Independent examiner's report to the trustees of RSPCA Barnsley & District Branch

I report to the charity trustees on my examination of the accounts of RSPCA Barnsley & District Branch (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Cochrane

Susan Cochrane FCA, DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 25/06/2025

**RSPCA Barnsley & District Branch
Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		5,131	3,050
Charitable activities	2		
Grant income	3	21,816	19,786
Other trading activities		161,208	171,283
Investment income		5,378	5,737
Total		<u>193,533</u>	<u>199,856</u>
EXPENDITURE ON			
Raising funds		173,758	157,843
Other		9,667	8,265
Total		<u>183,425</u>	<u>166,108</u>
NET INCOME		10,108	33,748
RECONCILIATION OF FUNDS			
Total funds brought forward		447,105	413,357
TOTAL FUNDS CARRIED FORWARD		<u><u>457,213</u></u>	<u><u>447,105</u></u>

The notes form part of these financial statements

**RSPCA Barnsley & District Branch
Balance Sheet
31 December 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	8	7,412	8,721
CURRENT ASSETS			
Stocks	9	150	150
Debtors	10	9,532	19,108
Cash at bank and in hand		<u>453,225</u>	<u>435,663</u>
	11	462,907	454,921
CREDITORS			
Amounts falling due within one year		(13,106)	(16,537)
NET CURRENT ASSETS		<u>449,801</u>	<u>438,384</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		457,213	447,105
	13	<u>457,213</u>	<u>447,105</u>
NET ASSETS		<u>457,213</u>	<u>447,105</u>
FUNDS			
Unrestricted funds		<u>457,213</u>	<u>447,105</u>
TOTAL FUNDS		<u>457,213</u>	<u>447,105</u>

The financial statements were approved by the Board of Trustees and authorised for Issue on18th June 2025..... and were signed on its behalf by:



Mr G Kirk - Trustee

The notes form part of these financial statements

RSPCA Barnsley & District Branch

Notes to the Financial Statements for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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.

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.

Tangible fixed assets

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

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

RSPCA Barnsley & District Branch

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

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	146,895	148,690
Adoption fees	<u>14,313</u>	<u>22,593</u>
	<u>161,208</u>	<u>171,283</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>5,378</u>	<u>5,737</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

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

	2024	2023
Shop staff	<u>2</u>	<u>2</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,050
Charitable activities	
Grant income	19,786
Other trading activities	171,283
Investment income	<u>5,737</u>
Total	<u>199,856</u>
EXPENDITURE ON	
Raising funds	157,843

RSPCA Barnsley & District Branch

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

Other	8,265
Total	166,108

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

NET INCOME 33,748

RECONCILIATION OF FUNDS

Total funds brought forward 413,357

TOTAL FUNDS CARRIED FORWARD 447,105

7. INDEPENDENT EXAMINATION

The independent examiners remuneration amounts to a fee of £915 and is included within accountancy and legal fees.

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024 and 31 December 2024	5,949	29,444	35,393
DEPRECIATION			
At 1 January 2024	310	999	1,309
Charge for year	4,194	23,787	27,981
At 31 December 2024			
NET BOOK VALUE			
At 31 December 2024	1,755	5,657	7,412
At 31 December 2023	2,065	6,656	8,721

9. STOCKS

	2024 £	2023 £
Stocks	150	150

RSPCA Barnsley & District Branch

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Other debtors	425	-
VAT	3,583	5,997
Prepayments and accrued income	<u>5,524</u>	<u>13,111</u>
	<u>9,532</u>	<u>9,532</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	1	2,274
Taxation and social security	2,284	1,911
Other creditors	<u>10,821</u>	<u>12,352</u>
	<u>13,106</u>	<u>16,537</u>

12. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	34,800	34,800
Between one and five years	117,461	133,461
In more than five years	126,604	145,404
13.	<u>278,865</u>	<u>313,665</u>

MOVEMENT IN FUNDS

	At 1/1/24	Net movement	At
	£	in funds	31/12/24
		£	£
Unrestricted funds			
General fund	447,105	10,108	457,213
	<u>447,105</u>	<u>10,108</u>	<u>457,213</u>
TOTAL FUNDS			

RSPCA Barnsley & District Branch

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

13. MOVEMENT IN FUNDS - continued

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

Unrestricted funds	Incoming resources £	Resources expended £	Movement in funds £
General fund	193,533	(183,425)	10,108
TOTAL FUNDS	<u>193,533</u>	<u>(183,425)</u>	<u>10,108</u>

Comparatives for movement in funds

Unrestricted funds	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
General fund	413,357	33,748	447,105
TOTAL FUNDS	<u>413,357</u>	<u>33,748</u>	<u>447,105</u>

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

Unrestricted funds	Incoming resources £	Resources expended £	Movement in funds £
General fund	199,856	(166,108)	33,748
TOTAL FUNDS	<u>199,856</u>	<u>(166,108)</u>	<u>33,748</u>

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

Unrestricted funds	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
General fund	413,357	43,856	457,213
TOTAL FUNDS	<u>413,357</u>	<u>43,856</u>	<u>457,213</u>

RSPCA Barnsley & District Branch

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

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	393,389	(349,533)	43,856
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>393,389</u>	<u>(349,533)</u>	<u>43,856</u>

14. RELATED PARTY DISCLOSURES

Throughout the year there were the following related party transactions.

A total of £21,816 was received in the year from the RSPCA Head Office in relation to door to door grantfunding.

Our branch rents kennels from the RSPCA Chesterfield branch to accommodate dogs that come into our care. RSPCA Chesterfield charge for the use of their kennels and care for and rehome our dogs on our behalf. During 2024 we paid £9,900 to the RSPCA Chesterfield branch for dog kennels. Our branch also rents kennels from the RSPCA Bawtry branch to accommodate cats. RSPCA Bawtry charge for the use of their kennels and care for and rehome our cats on our behalf. During 2024 we paid £17,290 to the RSPCA Bawtry branch for cat kennels.

RSPCA Barnsley & District Branch

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,131	3,050
Legacies	1,000	-
	5,131	3,050
Other trading activities		
Shop income	146,895	148,690
Adoption fees	14,313	22,593
	161,208	171,283
Investment income		
Deposit account interest	5,378	5,737
Charitable activities		
RSPCA door to door grant	21,816	19,786
Total incoming resources	193,533	199,856
EXPENDITURE		
Other trading activities		
Shop expenditure	69,628	60,573
Veterinary fees	21,045	21,972
Wages	48,113	39,225
Pensions	1,081	765
Kennel costs	27,190	29,310
Miscellaneous animal costs	6,701	5,998
	173,758	157,843
Support costs		
Management		
Branch telephone and insurance	1,350	1,279
Administrative costs	1,392	1,229
RSPCA head office contribution	1,378	-
Plant and machinery	310	364
Fixtures and fittings	998	1,175
	5,428	4,047

This page does not form part of the statutory financial statements

RSPCA Barnsley & District Branch
Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024	2023
	£	£
Other		
Sundries	166	78
Governance costs		
Accountancy and legal fees	<u>4,073</u>	<u>4,140</u>
Total resources expended	<u>183,425</u>	<u>166,108</u>
Net income	<u>10,108</u>	<u>33,748</u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
RSPCA Barnsley & District Branch**

RSPCA Barnsley & District Branch

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for the Year Ended 31 December 2023**

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**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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).

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2023

OBJECTIVES AND ACTIVITIES

The RSPCA Barnsley & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Barnsley and District.

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society. This is consistent with our entry in the Charity Commission register.

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

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

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

We support our local Society Inspectors by taking in at the cost of the Branch mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by instigating prosecutions. This work is key to the delivery of our objective to 'prevent or suppress cruelty' and promote humane sentiments towards animals which involve moral benefit to humankind as a whole.

The society (through a voucher scheme) and the Branch provide subsidised veterinary treatment for animals who are sick or injured and belong to local people on low incomes and in circumstances where they are unable to provide such treatment from their own resources. This work benefits all Barnsley residents in need of financial assistance by giving them help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering of companion animals for those in the Branch area through a scheme whereby we pay 50% of the total cost of the operation. This is beneficial to the health of the animals and helps to control cat, dog and rabbit populations to the overall benefit of the residents of the area. We also organise occasional microchipping events. Both of these activities serve the purpose of promoting responsible pet ownership.

We rehome animals in need at low cost to people willing and able to have a companion animal and who we assess through our 'perfect match' process as suitable to care for the animal in question. Whilst the animals are in our care they receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. Ownership of companion animals provides measurable benefits to people's physical and mental health. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objectives, to rehome to those who could not afford them. The rehoming of abandoned, mistreated and unwanted animals is consistent with the main charitable aim of this service, which is to reduce animal suffering.

We take in, free of charge, lost animals and take steps to reunite them with owners, where possible. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We offer free animal care advice locally through leaflets and materials available in our shops and elsewhere, and through our dedicated enquiries line. The public benefits through the promotion of responsible pet ownership and from knowing that we can intervene to assist animals in need.

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2023

Within the terms of our governing document, we support and work with (to mutual benefit) the National Society and/or other RSPCA branches.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, supporting our shops, transportation and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

ACHIEVEMENT AND PERFORMANCE

The overall income for the year was £199,856 compared with £172,405 for 2022, an increase of £27,451. This has increased largely due to an uplift in shop income following appointment of two new shop managers around the turn of the year. They, together with their new teams of volunteers, have generated a sustained improvement in the attractiveness, running and profitability of the premises.

On the expenditure side the total spent was £166,108 compared with £136,118 for 2022, an increase of £29,990.

The consequence of the above is that a surplus of £33,748 has been achieved in 2023 compared with a surplus for 2022 of £36,287. Details of income and expenditure can be found in the enclosed Income and Expenditure Account.

In 2023 the branch continued to revise existing policies and procedures, and introduce new ones to help us run efficiently. The Branch employed 2 paid staff members at the end of the year, being the 2 shop managers. We are continually looking to recruit volunteers to support all of our operations, including in the shops, as cat fosterers, trustee or any other capacity according to our needs and objectives.

The success of the Branch and achievement of our outcomes is dependent on the dedication of the network of fosterers, volunteers, fundraisers, veterinary practices, inspectors, AWOs, the B.P.M and Committee Members. The Branch Website, designed and maintained voluntarily by a branch trustee, provides an attractive shop window to our operations and activities, is a source of information and advice and is the main means by which animals for rehoming are connected with new owners. We also maintain a significant presence on social media (primarily Facebook) which assists us greatly in increasing awareness to the public.

FINANCIAL REVIEW

Investment policy and objectives

Branch Investments continue to be held in a "safe" environment and not directly exposed to the fluctuations of the Financial Markets.

At the end of the financial year we had 3 short term notice accounts with Cambridge & Counties, Mansfield Building Society & United Trust Bank respectively, with £75,000 invested in each account, £225,000 in total. The United Trust Bank account has subsequently matured and the funds were paid into our current account in April 2024. The intention is to re-invest the sum in a suitable 'safe' account, providing the highest achievable interest rate. We will also investigate whether a better return could be achieved from the funds invested in the other accounts.

Reserves policy

Our reserves as of 31st December 2023 stood at £447,105 compared to £413,357 in the previous year, an increase of £33,748. Our current reserves equate to more than 2 years necessary expenditure for the Branch, based on 2023 expenditure

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2023

The Branch policy on reserves is to hold not less than two years worth of expenditure and we can confirm that the charity is holding a significant amount more than the policy requires. A high level of reserves is considered prudent given the economic turbulence of recent years and continued high inflation. Notwithstanding, the Branch intends to give priority consideration to the application of some excess reserves to escalate its charitable objectives. So far in 2024 we have already significantly increased our volunteer cat fostering community and have entered into a relationship with RSPCA Doncaster and Rotherham Branch to rent a number of cat pens in their animal centre at Bawtry, allowing us to care for and rehome a greater number of kittens and adult cats, and have added to our capacity to kennel and rehome more dogs with our partners at Chesterfield Branch. We aim to continue to grow our capacity to accommodate kittens and dogs and establish a comparable capacity for adult cats, in line with local needs. We intend however to continue to accumulate reserves, as we have previously considered the feasibility of opening a small animal welfare centre in our area and wish to preserve our means of doing this over the medium term.

FUTURE PLANS

The Branch's main aims are to continue to maintain and increase the high level of animal welfare in the Barnsley & District area, to help the Inspectorate and to promote the work and objectives of the National Society of the RSPCA. We intend to develop a branch business plan to help us to do this in a more structured way and develop sustainable growth. Inevitably this will require us to attract more trustees to ensure that the Board has greater capacity and depth, both to maintain current operations and facilitate growth.

Focus and effort over the last few years on reviewing the branch's spending has been successful and with money being allocated to the appropriate places and with new procedures and consistency playing a large part in this. We aim to continue this trend into 2024 and beyond.

We will continue to prioritise the use of our fostering facilities for animals coming directly from the inspectorate, according to the Society's requirements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity remains constituted as an unincorporated association, although we will continue to review the option of incorporation under the rules revision, should this appear to be a more efficient way to achieve our objectives. The charity operates as an autonomous Branch of the National RSPCA and operates under the RSPCA branch rules effective 18 February 2009.

The Committee, elected at the AGM, governs the Branch, and its members are the Trustees of the Branch. All trustees are briefed on the responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made.

The monthly Committee meetings cover operational and financial reviews and operational and business risks which the Branch faces. The principal significant risks have been identified as:-

- Further loss of, or failure to attract, new Trustees, negatively affecting quorum, sustainability, development, operations and ultimately the existence of the branch.
- Failure to maintain a sufficient number of volunteers to support the key activities of the branch.
- Major loss or reduction of branch income.
- Loss of key employees.

By way of mitigation in respect of the first risk the trustees intend to utilise the materials available on the National Society 'Link' to create advertisements for new trustees targeted at the skill required and published both nationally and locally assisted by guidance from the Branch Partnership Manager, we will also proactively pursue appropriate local organisations and individuals for expressions of interest. Volunteers will be sought locally when necessary by a range of advertisements and through connections to existing fosterers or shop volunteers, as the case may be. Potential mitigations for loss of income will be devised as necessary with advice from the Branch Partnership manager, dependent on the casual factors, and are too numerous to summarise here. Loss of shop managers will be addressed by a robust recruitment exercise, using paid consultants if necessary, to elicit the best candidates. Some existing shop volunteers are sufficiently skilled and experienced to stand in as an interim measure and could be paid to do so where appropriate.

RSPCA Barnsley & District Branch

Report of the Trustees

for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226116

Principal address

45 High Street
Wombwell
S73 8HB

Trustees

Mr G Kirk
Mrs J Robertson
Ms I Kirk
Mrs P Jobling
Mrs B Sadler (resigned 17/8/2023)
Mrs A Rutland (appointed 11/10/2023)

Independent Examiners

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Approved by order of the board of trustees on ...05-06/2024..... and signed on its behalf by:



.....
Mr G Kirk - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Barnsley & District Branch**

Independent examiner's report to the trustees of RSPCA Barnsley & District Branch

I report to the charity trustees on my examination of the accounts of RSPCA Barnsley & District Branch (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Susan Cochrane FCA, DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date:

RSPCA Barnsley & District Branch

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,050	4,026
Charitable activities			
Grant income		19,786	23,753
Other trading activities	2	171,283	142,444
Investment income	3	<u>5,737</u>	<u>2,182</u>
Total		<u>199,856</u>	<u>172,405</u>
EXPENDITURE ON			
Raising funds		157,843	126,873
Other		<u>8,265</u>	<u>9,245</u>
Total		<u>166,108</u>	<u>136,118</u>
NET INCOME		33,748	36,287
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>413,357</u>	<u>377,070</u>
TOTAL FUNDS CARRIED FORWARD		<u>447,105</u>	<u>413,357</u>

The notes form part of these financial statements

RSPCA Barnsley & District Branch

**Balance Sheet
31 December 2023**

		2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	8,721	10,259
CURRENT ASSETS			
Stocks	9	150	150
Debtors	10	19,108	19,105
Cash at bank and in hand		<u>435,663</u>	<u>400,231</u>
		454,921	419,486
CREDITORS			
Amounts falling due within one year	11	(16,537)	(16,388)
		<u>438,384</u>	<u>403,098</u>
NET CURRENT ASSETS			
		<u>447,105</u>	<u>413,357</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>447,105</u>	<u>413,357</u>
NET ASSETS			
		<u>447,105</u>	<u>413,357</u>
FUNDS			
Unrestricted funds	13	<u>447,105</u>	<u>413,357</u>
TOTAL FUNDS		<u>447,105</u>	<u>413,357</u>

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



.....
Mr G Kirk - Trustee

RSPCA Barnsley & District Branch

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements

The RSPCA Barnsley & District Branch is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are to maintain and increase the high level of animal welfare in the Barnsley & District area.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

RSPCA Barnsley & District Branch meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the RSPCA Head Office. Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes. It is entirely made up of interest. Interest income is recognised using the effective interest method.

RSPCA Barnsley & District Branch

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

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.

Tangible fixed assets

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

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	148,690	127,806
Adoption fees	<u>22,593</u>	<u>14,638</u>
	<u>171,283</u>	<u>142,444</u>

RSPCA Barnsley & District Branch

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>5,737</u>	<u>2,182</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

	2023	2022
	£	£
Wages and salaries*	39,225	43,600
Other pension costs	<u>765</u>	<u>595</u>
	<u>39,990</u>	<u>44,195</u>

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

	2023	2022
Shop staff	<u>2</u>	<u>2</u>

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

*The existing shop managers have not had their pay reduced, in fact it has been increased, however a previous shop manager, who resigned at the end of 2022, accrued large amounts of overtime managing an eBay account, but this was found not to be cost effective and was shelved when he left, thus, pay was showing as less in 2023 than in 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,026
Charitable activities	
Grant income	23,753
Other trading activities	142,444
Investment income	<u>2,182</u>
Total	<u>172,405</u>
EXPENDITURE ON	
Raising funds	126,873
Other	<u>9,245</u>
Total	<u>136,118</u>
NET INCOME	36,287

RSPCA Barnsley & District Branch

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 377,070

TOTAL FUNDS CARRIED FORWARD

413,357

7. INDEPENDENT EXAMINATION

The independent examiners remuneration amounts to a fee of £925 and is included within accountancy and legal fees.

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>5,949</u>	<u>29,444</u>	<u>35,393</u>
DEPRECIATION			
At 1 January 2023	3,520	21,614	25,134
Charge for year	<u>364</u>	<u>1,174</u>	<u>1,538</u>
At 31 December 2023	<u>3,884</u>	<u>22,788</u>	<u>26,672</u>
NET BOOK VALUE			
At 31 December 2023	<u>2,065</u>	<u>6,656</u>	<u>8,721</u>
At 31 December 2022	<u>2,429</u>	<u>7,830</u>	<u>10,259</u>

9. STOCKS

	2023 £	2022 £
Stocks	<u>150</u>	<u>150</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	-	625
VAT	5,997	7,921
Prepayments and accrued income	<u>13,111</u>	<u>10,559</u>
	<u>19,108</u>	<u>19,105</u>

RSPCA Barnsley & District Branch

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade creditors	2,274	1,338
Taxation and social security	1,911	1,055
Other creditors	<u>12,352</u>	<u>13,995</u>
	<u>16,537</u>	<u>16,388</u>

12. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	34,800	28,109
Between one and five years	133,461	64,000
In more than five years	<u>145,404</u>	<u>10,261</u>
	<u>313,665</u>	<u>102,370</u>

13. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	413,357	33,748	447,105
	<u>413,357</u>	<u>33,748</u>	<u>447,105</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	199,856	(166,108)	33,748
	<u>199,856</u>	<u>(166,108)</u>	<u>33,748</u>

Comparatives for movement in funds

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	377,070	36,287	413,357
	<u>377,070</u>	<u>36,287</u>	<u>413,357</u>

RSPCA Barnsley & District Branch

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,405	(136,118)	36,287
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>172,405</u>	<u>(136,118)</u>	<u>36,287</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	377,070	70,035	447,105
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>377,070</u>	<u>70,035</u>	<u>447,105</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 £	Movement in funds £
Unrestricted funds			
General fund	372,261	(302,226)	70,035
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>372,261</u>	<u>(302,226)</u>	<u>70,035</u>

14. RELATED PARTY DISCLOSURES

Throughout the year there were the following related party transactions.

Amounts totalling £2,895 were paid to Harris & Co Ltd who process our payroll submissions, carry out our bookkeeping and prepare our year-end statutory accounts. Our previous treasurer who resigned on 30 June 2022 is a partner of Harris & Co Ltd.

A total of £19,786 was received in the year from the RSPCA Head Office in relation to door to door grant funding.

Our branch rents kennels from the RSPCA Chesterfield branch to accommodate dogs that come into our care. RSPCA Chesterfield charge for the use of their kennels and care for and rehome our dogs on our behalf. During 2023 we paid £25,383 to the RSPCA Chesterfield branch for dog kennels. Our branch also rents kennels from the RSPCA Bawtry branch to accommodate cats for a period in 2023. RSPCA Bawtry charge for the use of their kennels and care for and rehome our cats on our behalf. During 2023 we paid £3,927 to the RSPCA Bawtry branch for cat kennels.

RSPCA Barnsley & District Branch
Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,050	4,026
Other trading activities		
Shop income	148,690	127,806
Adoption fees	<u>22,593</u>	<u>14,638</u>
	171,283	142,444
Investment income		
Deposit account interest	5,737	2,182
Charitable activities		
RSPCA door to door grant	19,786	23,218
Grants	<u>-</u>	<u>535</u>
	<u>19,786</u>	<u>23,753</u>
Total incoming resources	199,856	172,405
EXPENDITURE		
Other trading activities		
Shop expenditure	60,573	54,335
Veterinary fees	21,972	11,561
Wages	39,225	43,600
Pensions	765	595
Dog kennel fees	29,310	14,135
Miscellaneous animal costs	<u>5,998</u>	<u>2,647</u>
	157,843	126,873
Support costs		
Management		
Branch telephone and insurance	1,279	1,830
Administrative costs	1,229	1,574
RSPCA head office contribution	-	1,378
Plant and machinery	364	231
Fixtures and fittings	<u>1,175</u>	<u>1,382</u>
	4,047	6,395
Other		
Sundries	78	155
Governance costs		
Accountancy and legal fees	<u>4,140</u>	<u>2,695</u>
Total resources expended	<u>166,108</u>	<u>136,118</u>
Net income	<u><u>33,748</u></u>	<u><u>36,287</u></u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
RSPCA Barnsley & District Branch**

RSPCA Barnsley & District Branch

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for the Year Ended 31 December 2022**

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RSPCA Barnsley & District Branch

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

The trustees present their report with the financial statements of the charity for the year ended 31 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).

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2022

OBJECTIVES AND ACTIVITIES

The RSPCA Barnsley & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Barnsley and District.

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

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

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

The Branch's animal welfare work, although local in nature, benefits the 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, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

We support our local Inspectors by taking in (free of charge) mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by instigating prosecutions. This work is key to the 'prevention or suppression of cruelty' part of the RSPCA objectives, and promotes humane sentiments towards animals which involve moral benefit to humankind as a whole.

The society provides subsidised veterinary treatment for animals which are sick or injured and belong to the local people on low incomes, through a voucher scheme. This work benefits all Barnsley residents in need of financial assistance by giving them help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering of companion animals for those in the Branch area on low incomes. We also organise occasional microchipping events. This work helps to control dog/cat populations through neutering and benefits all Barnsley residents in need of financial assistance by giving them help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objectives, to rehome to those who could not afford them.

We take in, free of charge, lost animals and take steps to reunite them with owners, where possible. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice. The public benefits through the promotion of responsible pet ownership.

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2022

Within the terms of our governing document, we support the National Society/other RSPCA branches. We also closely work with other local animal welfare charities, co-operation with which has proved to be invaluable.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

ACHIEVEMENT AND PERFORMANCE

The overall income for the year was £172,405 compared with £157,705 for 2021, an increase of £14,700. This has increased largely due to an uplift in shop income following the period of Covid-19.

On the expenditure side the total spent was £136,118 compared with £121,545 for 2021, an increase of £14,573. This increase is largely due to an increase in shop expenditure, after negotiating a lower rental value due to Covid 19, and not paying for any administrative staff, during the previous year.

The consequence of the above is that a surplus of £36,287 has been achieved in 2022 compared with a surplus for 2021 of £36,160. Details of income and expenditure can be found in the enclosed Income and Expenditure Account.

In 2022 the branch continued to adjust existing, and introduce new policies and procedures to help the Barnsley & District branch run efficiently. The Branch employed 2 paid staff members at the end of the year, being the 2 shop employees. We are continually looking to recruit volunteers to support the staff at our shops.

The Branch could not achieve any of these results without the dedication of the Fosterers, Volunteers, Co-ordinators, Fundraisers, Veterinary Practices, Inspectors, AWOs, the B.P.M, the Shop Staff and of course Committee Members. The Branch Website continues to change and improve and in an age of social networking, along with our increasingly active presence on Facebook and Twitter, assists us greatly in increasing awareness to the public

FINANCIAL REVIEW

Investment policy and objectives

Branch Investments continue to be held in a "safe" environment and not directly exposed to the fluctuations of the Financial Markets.

We have 3 short term notice accounts with Cambridge & Counties, Mansfield Building Society & United Trust Bank respectively, with £75,000 in each account, £225,000 in total.

Reserves policy

Our reserves as of 31st December 2022 stood at £413,357 compared to £377,070 in the previous year, an increase of £36,287. Our current reserves equate to more than 2 years necessary expenditure for the Branch, based on 2022 expenditure.

The Branch policy on reserves is to hold not less than two years worth of expenditure and we can confirm that the charity is holding a significant amount more than the policy requires. A high level of reserves is considered prudent given the economic turbulence of recent years and continued high inflation. Notwithstanding, the Branch intends to give priority consideration to the application of some excess reserves to escalate its charitable objectives. So far in 2023 we have already significantly increased our cat fostering community, allowing us to care for and rehome a greater number of kittens, and have added to our capacity to kennel and rehome more dogs with our partners at Chesterfield Branch. We aim to continue to grow our capacity to accommodate kittens and dogs and establish a comparable capacity for adult cats, in line with local needs. We intend however to continue to accumulate reserves, as we have previously considered the feasibility of opening a small animal welfare centre in our area and wish to preserve our means of doing this over the medium term.

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2022

FUTURE PLANS

The Branch's main aims are to continue to maintain and increase the high level of animal welfare in the Barnsley & District area, to help the Inspectorate and to promote the work and objectives of the National Society of the RSPCA. We continue to review our policies and procedures regularly to make sure they are up to date and can help us achieve these aims.

This year we have significantly increased our cat fostering community, allowing us to care for and rehome a greater number of kittens, and hope to further increase this in order to do the same for adult cats. In turn, we have added to our capacity to kennel and rehome more dogs with our partners at Chesterfield & Derbyshire Branch, and hope to further increase this in the current year.

Focus and effort over the last few years on reviewing the branch's spending has been successful and with money being allocated to the appropriate places and with new procedures and consistency playing a large part in this. We aim to continue this trend into 2023 and beyond.

It also aims to maintain the Society's requirements of maintaining non inspectorate animal intake to below 5% and prioritising animals coming directly from the inspectorate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA and operates under the RSPCA branch rules effective 18 February 2009.

The Committee, elected at the AGM, governs the Branch, and its members are the Trustees of the Branch. All trustees are briefed on the responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made.

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

- Loss of reputation through error or fraud ;
- Loss of income through error or fraud ;
- Insufficient funds to cover the costs of animal welfare activities ;
- Insufficient trustees for the branch to continue ;
- Insufficient volunteers for fundraising events.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226116

Principal address

PO Box 783
Barnsley
South Yorkshire
S70 9PT

Trustees

Mr G Kirk
Mrs E Fielding (resigned 30/6/2022)
Ms J Hadfield (resigned 24/2/2022)
Mrs J Robertson
Mrs J Siddall (resigned 24/2/2022)
Ms I Kirk
Mrs P Jobling
Mrs B Sadler (appointed 29/6/2022)

RSPCA Barnsley & District Branch

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

Independent Examiner

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Approved by order of the board of trustees on12 June 2023..... and signed on its behalf by:



.....
Mr G Kirk - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Barnsley & District Branch**

Independent examiner's report to the trustees of RSPCA Barnsley & District Branch

I report to the charity trustees on my examination of the accounts of RSPCA Barnsley & District Branch (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Susan Cochrane FCA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 14/06/2023.....

RSPCA Barnsley & District Branch

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

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,026	8,315
Charitable activities			
Grant income		23,753	24,134
Other trading activities	2	142,444	124,143
Investment income	3	<u>2,182</u>	<u>1,113</u>
Total		<u>172,405</u>	<u>157,705</u>
EXPENDITURE ON			
Raising funds		126,873	114,207
Other		<u>9,245</u>	<u>7,338</u>
Total		<u>136,118</u>	<u>121,545</u>
NET INCOME		36,287	36,160
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>377,070</u>	<u>340,910</u>
TOTAL FUNDS CARRIED FORWARD		<u>413,357</u>	<u>377,070</u>

The notes form part of these financial statements

RSPCA Barnsley & District Branch

**Balance Sheet
31 December 2022**

		2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	8	10,259	10,177
CURRENT ASSETS			
Stocks	9	150	150
Debtors	10	19,105	13,688
Cash at bank and in hand		<u>400,231</u>	<u>361,954</u>
		419,486	375,792
CREDITORS			
Amounts falling due within one year	11	(16,388)	(8,899)
		<u>403,098</u>	<u>366,893</u>
NET CURRENT ASSETS			
		<u>413,357</u>	<u>377,070</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>413,357</u>	<u>377,070</u>
NET ASSETS			
		<u>413,357</u>	<u>377,070</u>
FUNDS	13		
Unrestricted funds		<u>413,357</u>	<u>377,070</u>
TOTAL FUNDS		<u>413,357</u>	<u>377,070</u>

The financial statements were approved by the Board of Trustees and authorised for issue on12 June 2023..... and were signed on its behalf by:



.....
Mr G Kirk - Trustee

RSPCA Barnsley & District Branch

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

General information and basis of preparing the financial statements

The RSPCA Barnsley & District Branch is a registered charity with the Charity Commission in the United Kingdom. The address of the registered office is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are to maintain and increase the high level of animal welfare in the Barnsley & District area.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

RSPCA Barnsley & District Branch meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £.

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.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the RSPCA Head Office. Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes. It is entirely made up of interest. Interest income is recognised using the effective interest method.

RSPCA Barnsley & District Branch

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

1. ACCOUNTING POLICIES - continued

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.

Tangible fixed assets

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

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	127,806	111,245
Adoption fees	<u>14,638</u>	<u>12,898</u>
	<u>142,444</u>	<u>124,143</u>

RSPCA Barnsley & District Branch

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

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>2,182</u>	<u>1,113</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	43,600	44,660
Other pension costs	<u>595</u>	<u>300</u>
	<u>44,195</u>	<u>44,960</u>

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

	2022	2021
Shop staff	<u>2</u>	<u>3</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,315
Charitable activities	
Grant income	24,134
Other trading activities	124,143
Investment income	<u>1,113</u>
Total	<u>157,705</u>
EXPENDITURE ON	
Raising funds	114,207
Other	<u>7,338</u>
Total	<u>121,545</u>
NET INCOME	36,160

RSPCA Barnsley & District Branch

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	340,910
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u><u>377,070</u></u>

7. INDEPENDENT EXAMINATION

The independent examiners remuneration amounts to a fee of £1,020 and is included within accountancy and legal fees.

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	4,254	29,444	33,698
Additions	<u>1,695</u>	<u>-</u>	<u>1,695</u>
At 31 December 2022	<u>5,949</u>	<u>29,444</u>	<u>35,393</u>
DEPRECIATION			
At 1 January 2022	3,289	20,232	23,521
Charge for year	<u>231</u>	<u>1,382</u>	<u>1,613</u>
At 31 December 2022	<u>3,520</u>	<u>21,614</u>	<u>25,134</u>
NET BOOK VALUE			
At 31 December 2022	<u><u>2,429</u></u>	<u><u>7,830</u></u>	<u><u>10,259</u></u>
At 31 December 2021	<u><u>965</u></u>	<u><u>9,212</u></u>	<u><u>10,177</u></u>

9. STOCKS

	2022 £	2021 £
Stocks	<u>150</u>	<u>150</u>

RSPCA Barnsley & District Branch

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	625	321
VAT	7,921	3,146
Prepayments and accrued income	<u>10,559</u>	<u>10,221</u>
	<u>19,105</u>	<u>13,688</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,338	1,399
Taxation and social security	1,055	373
Other creditors	<u>13,995</u>	<u>7,127</u>
	<u>16,388</u>	<u>8,899</u>

12. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	28,109	-
Between one and five years	64,000	-
In more than five years	<u>10,261</u>	-
	<u>102,370</u>	-

13. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	377,070	36,287	413,357
	<u>377,070</u>	<u>36,287</u>	<u>413,357</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	172,405	(136,118)	36,287
	<u>172,405</u>	<u>(136,118)</u>	<u>36,287</u>

RSPCA Barnsley & District Branch

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

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	340,910	36,160	377,070
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>340,910</u>	<u>36,160</u>	<u>377,070</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,705	(121,545)	36,160
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>157,705</u>	<u>(121,545)</u>	<u>36,160</u>

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	340,910	72,447	413,357
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>340,910</u>	<u>72,447</u>	<u>413,357</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 £	Movement in funds £
Unrestricted funds			
General fund	330,110	(257,663)	72,447
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>330,110</u>	<u>(257,663)</u>	<u>72,447</u>

RSPCA Barnsley & District Branch

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

14. RELATED PARTY DISCLOSURES

Throughout the year there were the following related party transactions.

Amounts totalling £270 were paid to Harris & Co Ltd who process our payroll submissions. Our previous treasurer who resigned on 30 June 2022 is employed by Harris & Co Ltd and became an associate partner of the firm on 1 April 2022.

A total of £23,218 was received in the year from the RSPCA Head Office in relation to door to door grant funding.

Our branch rents kennels from the RSPCA Chesterfield branch to accommodate dogs that come into our care. RSPCA Chesterfield charge for the use of their kennels and care for and rehome our dogs on our behalf. During 2022 we paid £14,135 to the RSPCA Chesterfield branch for dog kennels.

RSPCA Barnsley & District Branch

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,026	7,704
Gift aid	<u>-</u>	<u>611</u>
	4,026	8,315
Other trading activities		
Shop income	127,806	111,245
Adoption fees	<u>14,638</u>	<u>12,898</u>
	142,444	124,143
Investment income		
Deposit account interest	2,182	1,113
Charitable activities		
RSPCA door to door grant	23,218	24,134
Grants	<u>535</u>	<u>-</u>
	<u>23,753</u>	<u>24,134</u>
Total incoming resources	172,405	157,705
EXPENDITURE		
Other trading activities		
Shop expenditure	54,335	45,535
Veterinary fees	11,561	12,106
Wages	43,600	44,625
Pensions	595	300
Dog kennel fees	14,135	10,279
Miscellaneous animal costs	<u>2,647</u>	<u>1,362</u>
	126,873	114,207
Support costs		
Management		
Wages	-	35
Branch telephone and insurance	1,830	1,978
Administrative costs	1,574	2,576
RSPCA head office contribution	1,378	551
Plant and machinery	231	170
Fixtures and fittings	<u>1,382</u>	<u>1,626</u>
	6,395	6,936
Other		
Sundries	155	402

This page does not form part of the statutory financial statements

RSPCA Barnsley & District Branch

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

	2022 £	2021 £
Other Governance costs		
Accountancy and legal fees	<u>2,695</u>	<u>-</u>
Total resources expended	<u>136,118</u>	<u>121,545</u>
Net income	<u><u>36,287</u></u>	<u><u>36,160</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 226116

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
RSPCA Barnsley & District Branch**

RSPCA Barnsley & District Branch

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for the Year Ended 31 December 2021**

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RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226116

Principal address

PO Box 783
Barnsley
South Yorkshire
S70 9PT

Trustees

Mr G Kirk
Mrs E Fielding
Ms J Hadfield - resigned 24/2/2022
Mrs J Robertson
Mrs J Siddall - resigned 24/2/2022
Ms I Kirk
Mrs P Jobling

Independent examiner

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches.

The Committee, elected at the AGM, governs the Branch, and its members are the Trustees of the Branch. All trustees are briefed on the responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made.

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

- Loss of reputation through error or fraud ;
- Loss of income through error or fraud ;
- Insufficient funds to cover the costs of animal welfare activities ;
- Insufficient trustees for the branch to continue ;
- Insufficient volunteers for fundraising events.

OBJECTIVES AND ACTIVITIES

The RSPCA Barnsley & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Barnsley and District.

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

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits the 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, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

We support our local Inspectors by taking in (free of charge) mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to the 'prevention or suppression of cruelty' part of the RSPCA objectives, and promotes humane sentiments towards animals which involve moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to the local people on low incomes. We do this through a voucher scheme. This work benefits all Barnsley residents in need of financial assistance by giving them help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits all Barnsley residents in need of financial assistance by giving them help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objectives, to rehome to those who could not afford them.

We take in, free of charge, lost animals and take steps to reunite them with owners, where possible. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society/other RSPCA branches. We also closely work with other local animal welfare charities co-operation with which has proved to be invaluable.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2021

OBJECTIVES AND ACTIVITIES

ACHIEVEMENT AND PERFORMANCE

The overall income for the year was £157,705 compared with £177,460 for 2020, a decrease of £19,755. This has decreased largely due to a downturn in business in the shops throughout the year due to covid-19 and a reduction in donations received.

On the expenditure side the total spent was £121,545 compared with £137,309 for 2020, a decrease of £15,764. This decrease is largely due to a reduction in shop expenditure after negotiating a lower rental value and not paying for any administrative staff in the year.

The consequence of the above is that a surplus of £36,160 has been achieved in 2021 compared with a surplus for 2020 of £40,151. Details of income and expenditure can be found in the enclosed Income and Expenditure Account.

In 2021 the branch continued to adjust existing and introduce new policies and procedures to help the Barnsley & District branch run efficiently. The Branch employed 2 paid staff members at the end of the year, being the 2 shop employees. We are currently looking to recruit volunteers to support the staff at Market Street in Barnsley town centre.

The Branch could not achieve any of these results without the dedication of the Fosterers, Volunteers, Co-ordinators, Fundraisers, Veterinary Practices, Inspectors, AWOs, the B.S.S, the Shop Staff and of course Committee Members. The Branch Website continues to change and improve and in an age of social networking, along with our increasingly active presence on Facebook and Twitter, assists us greatly in increasing awareness to the public.

FINANCIAL REVIEW

Reserves policy

Our reserves as of 31st December 2021 stood at £377,070 compared to £340,910 in the previous year, an increase of £36,160. Our current reserves equate to more than 2 years necessary expenditure for the Branch, based on 2021 expenditure.

This is an area which is monitored on a regular basis to ensure that adequate funds are maintained, should there be a reduction in incoming resources, and an increase in necessary expenditure. The branch is aware that it should not hold a large amount of funds for long periods without any plans.

Investment policy and objectives

Branch Investments continue to be held in a "safe" environment and not directly exposed to the fluctuations of the Financial Markets.

We have 3 short term notice accounts with Cambridge & Counties, Mansfield Building Society & United Trust Bank respectively, with £75,000 in each account, £225,000 in total.

FUTURE DEVELOPMENTS

The Branch's main aims are to continue to maintain and increase the high level of animal welfare in the Barnsley & District area, to help the Inspectorate and to promote the work and objectives of the National Society of the RSPCA. We continue to review our policies and procedures regularly to make sure they are up to date and can help us achieve these aims.

Following on from the opening of the shops and other potential new ventures we aim to use these as focal points for both the Barnsley public and as a key driver to recruit more volunteers. With the increased manpower we are looking to increase our fundraising activities which in turn will improve the public's awareness and understanding of the branch.

Focus and effort over the last few years on reviewing the branch's spending has been successful and with money being allocated to the appropriate places and with new procedures and consistency playing a large part in this. We aim to continue this trend into 2022 and beyond.

It also aims to maintain the Society's requirements of maintaining non inspectorate animal intake to below 5% and prioritising animals coming directly from the inspectorate.

RSPCA Barnsley & District Branch

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

Approved by order of the board of trustees on 16 June 2022 and signed on its behalf by:

E Fielding
Mrs E Fielding - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Barnsley & District Branch**

I report on the accounts for the year ended 31 December 2021, which are set out on pages six to twelve.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

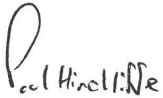
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Mr P Hinchliffe
ACA CTA
Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Date: 16 June 2022

RSPCA Barnsley & District Branch

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		8,315	14,445
Activities for generating funds	2	124,143	133,070
Investment income	3	1,113	2,802
Incoming resources from charitable activities			
Grant income		24,134	27,143
Total incoming resources		<u>157,705</u>	<u>177,460</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		-	18
Fundraising trading: cost of goods sold and other costs	4	114,207	116,229
Other resources expended		<u>7,338</u>	<u>21,062</u>
Total resources expended		<u>121,545</u>	<u>137,309</u>
NET INCOMING RESOURCES		<u>36,160</u>	<u>40,151</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>340,910</u>	<u>300,759</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>377,070</u></u>	<u><u>340,910</u></u>

The notes form part of these financial statements

RSPCA Barnsley & District Branch

Balance Sheet
At 31 December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	10,177	11,973
CURRENT ASSETS			
Stocks	8	150	150
Debtors	9	13,688	9,514
Cash at bank and in hand		361,954	327,687
		<u>375,792</u>	<u>337,351</u>
CREDITORS			
Amounts falling due within one year	10	(8,899)	(8,414)
NET CURRENT ASSETS		<u>366,893</u>	<u>328,937</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>377,070</u>	<u>340,910</u>
NET ASSETS		<u><u>377,070</u></u>	<u><u>340,910</u></u>
FUNDS	11		
Unrestricted funds		<u>377,070</u>	<u>340,910</u>
TOTAL FUNDS		<u><u>377,070</u></u>	<u><u>340,910</u></u>

The financial statements were approved by the Board of Trustees on 16 June 2022 and were signed on its behalf by:

E Fielding
Mrs E Fielding - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention.

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

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

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

RSPCA Barnsley & District Branch

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

2. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Fundraising events	-	550
Shop income	111,245	116,977
Adoption fees	12,898	15,543
	<u>124,143</u>	<u>133,070</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>1,113</u>	<u>2,802</u>

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2021	2020
	£	£
Purchases	57,641	69,183
Staff costs	44,925	36,019
Dog kennel fees	10,279	8,258
Miscellaneous animal costs	1,362	662
Support costs	-	2,107
	<u>114,207</u>	<u>116,229</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

6. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	44,660	46,815
Other pension costs	300	207
	<u>44,960</u>	<u>47,022</u>

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

	2021	2020
Shop staff	<u>3</u>	<u>3</u>

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

RSPCA Barnsley & District Branch

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

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2021 and 31 December 2021	4,254	29,444	33,698
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 January 2021	3,119	18,606	21,725
Charge for year	170	1,626	1,796
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	3,289	20,232	23,521
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 December 2021	965	9,212	10,177
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	1,135	10,838	11,973
	<u> </u>	<u> </u>	<u> </u>

8. STOCKS

	2021 £	2020 £
Stocks	150	150
	<u> </u>	<u> </u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	13,688	9,514
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	1,399	2,714
Taxation and social security	373	217
Other creditors	7,127	5,483
	<u> </u>	<u> </u>
	8,899	8,414
	<u> </u>	<u> </u>

11. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	340,910	36,160	377,070
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	340,910	36,160	377,070
	<u> </u>	<u> </u>	<u> </u>

RSPCA Barnsley & District Branch

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

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	157,705	(121,545)	36,160
TOTAL FUNDS	<u>157,705</u>	<u>(121,545)</u>	<u>36,160</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted Funds			
General fund	300,759	40,151	340,910
TOTAL FUNDS	<u>300,759</u>	<u>40,151</u>	<u>340,910</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,460	(137,309)	40,151
TOTAL FUNDS	<u>177,460</u>	<u>(137,309)</u>	<u>40,151</u>

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

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	300,759	76,311	377,070
TOTAL FUNDS	<u>300,759</u>	<u>76,311</u>	<u>377,070</u>

RSPCA Barnsley & District Branch

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

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	335,165	(258,854)	76,311
TOTAL FUNDS	<u>335,165</u>	<u>(258,854)</u>	<u>76,311</u>

RSPCA Barnsley & District Branch

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

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Donations	7,704	9,593
Gift aid	611	3,352
Legacies	-	1,500
	<hr/>	<hr/>
	8,315	14,445
Activities for generating funds		
Fundraising events	-	550
Shop income	111,245	116,977
Adoption fees	12,898	15,543
	<hr/>	<hr/>
	124,143	133,070
Investment income		
Deposit account interest	1,113	2,802
Incoming resources from charitable activities		
RSPCA door to door grant	24,134	25,173
Grants	-	1,970
	<hr/>	<hr/>
	24,134	27,143
Total incoming resources	<hr/>	<hr/>
	157,705	177,460
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising expenses	-	18
Fundraising trading: cost of goods sold and other costs		
Shop expenditure	45,535	59,788
Veterinary fees	12,106	9,395
Wages	44,625	35,888
Pensions	300	131
Dog kennel fees	10,279	8,258
Miscellaneous animal costs	1,362	662
	<hr/>	<hr/>
	114,207	114,122
Support costs		
Management		
Wages	35	10,927
Pensions	-	76
Branch telephone and insurance	1,978	1,948
Administrative costs	2,576	2,560
RSPCA head office contribution	551	551
Plant and machinery	170	194
Fixtures and fittings	1,626	1,913
	<hr/>	<hr/>
	6,936	18,169

This page does not form part of the statutory financial statements

RSPCA Barnsley & District Branch

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

	2021 £	2020 £
Other Sundries	402	5,000
Total resources expended	121,545	137,309
Net income	36,160	40,151

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
RSPCA Barnsley & District Branch**

RSPCA Barnsley & District Branch

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

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Balance Sheet	7
Notes to the Financial Statements	8 to 12
Detailed Statement of Financial Activities	13 to 14

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226116

Principal address

PO Box 783
Barnsley
South Yorkshire
S70 9PT

Trustees

Mr G Kirk
Mrs E Fielding
Ms J Hadfield
Mrs J Robertson
Mrs J Siddall
Ms I Kirk
Mrs P Jobling

Independent examiner

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches.

The Committee, elected at the AGM, governs the Branch, and its members are the Trustees of the Branch. All trustees are briefed on the responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made.

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

- Loss of reputation through error or fraud ;
- Loss of income through error or fraud ;
- Insufficient funds to cover the costs of animal welfare activities ;
- Insufficient trustees for the branch to continue ;
- Insufficient volunteers for fundraising events.

OBJECTIVES AND ACTIVITIES

The RSPCA Barnsley & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Barnsley and District.

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

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits the 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, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

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We provide subsidised veterinary treatment for animals which are sick or injured and belong to the local people on low incomes. We do this through a voucher scheme. This work benefits all Barnsley residents in need of financial assistance by giving them help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits all Barnsley residents in need of financial assistance by giving them help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objectives, to rehome to those who could not afford them.

We take in, free of charge, lost animals and take steps to reunite them with owners, where possible. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society/other RSPCA branches. We also closely work with other local animal welfare charities co-operation with which has proved to be invaluable.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

RSPCA Barnsley & District Branch

Report of the Trustees for the Year Ended 31 December 2020

OBJECTIVES AND ACTIVITIES

ACHIEVEMENT AND PERFORMANCE

The overall income for the year was £177,460 compared with £207,384 for 2019, a decrease of £29,924. This has decreased largely due to the shops being closed throughout the year due to covid-19 and in 2019 a large legacy was received of £19,500, compared to only £1,500 in 2020.

On the expenditure side the total spent was £137,309, compared with £202,013 for 2019, a decrease of £64,704. This decrease is largely due to a decrease in the number of staff working for the Branch. There are now only 3 shop staff members and no administrative staff.

The consequence of the above is that a surplus of £40,151 has been achieved in 2020 compared with a surplus for 2019 of £5,371. Details of income and expenditure can be found in the enclosed Income and Expenditure Account.

In 2020 the branch continued to adjust existing and introduce new policies and procedures to help the Barnsley & District branch run efficiently. The Branch employed 3 paid staff members at the end of the year, being the 3 shop employees. We are currently looking to recruit volunteers to support the staff at Market Street in Barnsley town centre.

The Branch could not achieve any of these results without the dedication of the Fosterers, Volunteers, Co-ordinators, Fundraisers, Veterinary Practices, Inspectors, AWOs, the B.S.S, the Shop Staff and of course Committee Members. The Branch Website continues to change and improve and in an age of social networking, along with our increasingly active presence on Facebook and Twitter, assists us greatly in increasing awareness to the public.

FINANCIAL REVIEW

Reserves policy

Our reserves as of 31st December 2020 stood at £340,910 compared to £300,759 in the previous year, an increase of £40,151. Our current reserves equate to more than 2 years necessary expenditure for the Branch, based on 2020 expenditure.

This is an area which is monitored on a regular basis to ensure that adequate funds are maintained, should there be a reduction in incoming resources, and an increase in necessary expenditure. The branch is aware that it should not hold a large amount of funds for long periods without any plans.

Investment policy and objectives

Branch Investments continue to be held in a "safe" environment and not directly exposed to the fluctuations of the Financial Markets.

We have 3 short term notice accounts with Cambridge & Counties, Mansfield Building Society & United Trust Bank respectively, with £75,000 in each account, £225,000 in total.

FUTURE DEVELOPMENTS

The Branch's main aims are to continue to maintain and increase the high level of animal welfare in the Barnsley & District area, to help the Inspectorate and to promote the work and objectives of the National Society of the RSPCA. We continue to review our policies and procedures regularly to make sure they are up to date and can help us achieve these aims.

Following on from the opening of the new shops and other potential new ventures we aim to use these as focal points for both the Barnsley public and as a key driver to recruit more volunteers. With the increased manpower we are looking to increase our fundraising activities which in turn will improve the public's awareness and understanding of the branch.

Focus and effort over the last few years on reviewing the branch's spending has been successful and with money being allocated to the appropriate places and with new procedures and consistency playing a large part in this. We aim to continue this trend into 2021 and beyond.

It also aims to maintain the Society's requirements of maintaining non inspectorate animal intake to below 5% and prioritising animals coming directly from the inspectorate.

RSPCA Barnsley & District Branch

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

7th June 2021

Approved by order of the board of trustees on and signed on its behalf by:

E Fielding

.....
Mrs E Fielding - Trustee

**Independent Examiner's Report to the Trustees of
RSPCA Barnsley & District Branch**

I report on the accounts for the year ended 31 December 2020, which are set out on pages six to twelve.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Paul Hinchliffe

Mr P Hinchliffe
ACA CTA
Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Date: 7th June 2021.....

RSPCA Barnsley & District Branch

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		14,445	27,292
Activities for generating funds	2	133,070	149,871
Investment income	3	2,802	3,482
Incoming resources from charitable activities			
Grant income		27,143	26,739
Total incoming resources		<u>177,460</u>	<u>207,384</u>
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		18	-
Fundraising trading: cost of goods sold and other costs	4	116,229	200,635
Other resources expended		<u>21,062</u>	<u>1,378</u>
Total resources expended		<u>137,309</u>	<u>202,013</u>
NET INCOMING RESOURCES		<u>40,151</u>	<u>5,371</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		300,759	295,388
TOTAL FUNDS CARRIED FORWARD		<u><u>340,910</u></u>	<u><u>300,759</u></u>

The notes form part of these financial statements

RSPCA Barnsley & District Branch

**Balance Sheet
At 31 December 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	7	11,973	14,025
CURRENT ASSETS			
Stocks	8	150	150
Debtors	9	9,514	31,923
Cash at bank and in hand		327,687	269,028
		<hr/>	<hr/>
		337,351	301,101
CREDITORS			
Amounts falling due within one year	10	(8,414)	(14,367)
		<hr/>	<hr/>
NET CURRENT ASSETS		328,937	286,734
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		340,910	300,759
		<hr/>	<hr/>
NET ASSETS		340,910	300,759
		<hr/> <hr/>	<hr/> <hr/>
FUNDS	11		
Unrestricted funds		340,910	300,759
		<hr/>	<hr/>
TOTAL FUNDS		340,910	300,759
		<hr/> <hr/>	<hr/> <hr/>

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

.....
Mrs E Fielding -Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention.

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

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

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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.

RSPCA Barnsley & District Branch

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

2. ACTIVITIES FOR GENERATING FUNDS

	2020	2019
	£	£
Fundraising events	550	-
Shop income	116,977	123,895
Adoption fees	15,543	13,462
VAT refunds	-	12,514
	<u>133,070</u>	<u>149,871</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>2,802</u>	<u>3,482</u>

4. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2020	2019
	£	£
Purchases	69,183	96,153
Staff costs	36,019	51,592
Dog kennel fees	8,258	14,618
Miscellaneous animal costs	662	-
Support costs	2,107	38,272
	<u>116,229</u>	<u>200,635</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

RSPCA Barnsley & District Branch

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

6. STAFF COSTS

	2020 £	2019 £
Wages and salaries	46,815	69,885
Other pension costs	207	819
	47,022	70,704

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

	2020	2019
Shop staff	3	4
Management	-	1
	3	5

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

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020	4,200	29,444	33,644
Additions	54	-	54
	4,254	29,444	33,698
At 31 December 2020			
DEPRECIATION			
At 1 January 2020	2,925	16,694	19,619
Charge for year	194	1,912	2,106
	3,119	18,606	21,725
At 31 December 2020			
NET BOOK VALUE			
At 31 December 2020	1,135	10,838	11,973
At 31 December 2019	1,275	12,750	14,025

8. STOCKS

	2020 £	2019 £
Stocks	150	150
	150	150

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	9,514	31,923
	9,514	31,923

RSPCA Barnsley & District Branch

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	2,714	5,210
Taxation and social security	217	-
Other creditors	5,483	9,157
	8,414	14,367

11. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	300,759	40,151	340,910
	300,759	40,151	340,910

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,460	(137,309)	40,151
	177,460	(137,309)	40,151

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted Funds			
General fund	295,388	5,371	300,759
	295,388	5,371	300,759

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,384	(202,013)	5,371
	207,384	(202,013)	5,371

RSPCA Barnsley & District Branch

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

11. MOVEMENT IN FUNDS - continued

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

	At 1/1/19 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	295,388	45,522	340,910
	<u>295,388</u>	<u>45,522</u>	<u>340,910</u>
TOTAL FUNDS	<u>295,388</u>	<u>45,522</u>	<u>340,910</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 £	Movement in funds £
Unrestricted funds			
General fund	384,844	(339,322)	45,522
	<u>384,844</u>	<u>(339,322)</u>	<u>45,522</u>
TOTAL FUNDS	<u>384,844</u>	<u>(339,322)</u>	<u>45,522</u>

RSPCA Barnsley & District Branch

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

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Donations	9,593	9,695
Gift aid	3,352	(1,903)
Legacies	1,500	19,500
	14,445	27,292
Activities for generating funds		
Fundraising events	550	-
Shop income	116,977	123,895
Adoption fees	15,543	13,462
VAT refunds	-	12,514
	133,070	149,871
Investment income		
Deposit account interest	2,802	3,482
Incoming resources from charitable activities		
RSPCA door to door grant	25,173	26,739
Grants	1,970	-
	27,143	26,739
Total incoming resources	177,460	207,384
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising expenses	18	-
Fundraising trading: cost of goods sold and other costs		
Shop expenditure	59,788	77,124
Veterinary fees	9,395	19,029
Wages	35,888	51,123
Pensions	131	469
Dog kennel fees	8,258	14,618
Miscellaneous animal costs	662	-
	114,122	162,363
Support costs		
Management		
Wages	10,927	18,762
Pensions	76	350
Branch telephone and insurance	1,948	1,769
Administrative costs	2,560	14,916
RSPCA head office contribution	551	1,378
Plant and machinery	194	225
Carried forward	16,256	37,400

This page does not form part of the statutory financial statements

RSPCA Barnsley & District Branch

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

	2020 £	2019 £
Management		
Brought forward	16,256	37,400
Fixtures and fittings	1,913	2,250
	<hr/>	<hr/>
	18,169	39,650
Other		
Sundries	5,000	-
	<hr/>	<hr/>
Total resources expended	137,309	202,013
	<hr/>	<hr/>
Net income	<u>40,151</u>	<u>5,371</u>

This page does not form part of the statutory financial statements