

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

RSPCA Barnsley & District Branch

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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.

**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.

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 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

		2020 Unrestricted fund £	2019 Total funds £
	Notes		
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		177,460	207,384
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		21,062	1,378
Total resources expended		137,309	202,013
NET INCOMING RESOURCES		40,151	5,371
RECONCILIATION OF FUNDS			
Total funds brought forward		300,759	295,388
TOTAL FUNDS CARRIED FORWARD		340,910	300,759

The notes form part of these financial statements

RSPCA Barnsley & District Branch

Balance Sheet At 31 December 2020

		2020 Unrestricted fund £	2019 Total funds £
	Notes		
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
		<u>337,351</u>	<u>301,101</u>
CREDITORS			
Amounts falling due within one year	10	(8,414)	(14,367)
NET CURRENT ASSETS		<u>328,937</u>	<u>286,734</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>340,910</u>	<u>300,759</u>
NET ASSETS		<u><u>340,910</u></u>	<u><u>300,759</u></u>
FUNDS	11		
Unrestricted funds		<u>340,910</u>	<u>300,759</u>
TOTAL FUNDS		<u><u>340,910</u></u>	<u><u>300,759</u></u>

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
	<u>47,022</u>	<u>70,704</u>

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

	2020	2019
Shop staff	3	4
Management	-	1
	<u>3</u>	<u>5</u>

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
At 31 December 2020	<u>4,254</u>	<u>29,444</u>	<u>33,698</u>
DEPRECIATION			
At 1 January 2020	2,925	16,694	19,619
Charge for year	194	1,912	2,106
At 31 December 2020	<u>3,119</u>	<u>18,606</u>	<u>21,725</u>
NET BOOK VALUE			
At 31 December 2020	<u>1,135</u>	<u>10,838</u>	<u>11,973</u>
At 31 December 2019	<u>1,275</u>	<u>12,750</u>	<u>14,025</u>

8. STOCKS

	2020 £	2019 £
Stocks	<u>150</u>	<u>150</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	<u>9,514</u>	<u>31,923</u>

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
	<u>8,414</u>	<u>14,367</u>

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
TOTAL FUNDS	<u>300,759</u>	<u>40,151</u>	<u>340,910</u>

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>

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
TOTAL FUNDS	<u>295,388</u>	<u>5,371</u>	<u>300,759</u>

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
TOTAL FUNDS	<u>207,384</u>	<u>(202,013)</u>	<u>5,371</u>

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
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
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
	<hr/> 14,445	<hr/> 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
	<hr/> 133,070	<hr/> 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	-
	<hr/> 27,143	<hr/> 26,739
Total incoming resources	<hr/> 177,460	<hr/> 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	-
	<hr/> 114,122	<hr/> 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