

**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.

**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**

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

|  |       | 2021<br>Unrestricted<br>fund<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|-----------------------------------|-----------------------------|
|  | Notes |                                   |                             |
| <b>FIXED ASSETS</b>                          |       |                                   |                             |
| Tangible assets                              | 7     | 10,177                            | 11,973                      |
| <b>CURRENT ASSETS</b>                        |       |                                   |                             |
| 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>              |
| <b>CREDITORS</b>                             |       |                                   |                             |
| Amounts falling due within one year          | 10    | (8,899)                           | (8,414)                     |
| <b>NET CURRENT ASSETS</b>                    |       | <u>366,893</u>                    | <u>328,937</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 377,070                           | 340,910                     |
| <b>NET ASSETS</b>                            |       | <u>377,070</u>                    | <u>340,910</u>              |
| <b>FUNDS</b>                                 | 11    |                                   |                             |
| Unrestricted funds                           |       | 377,070                           | 340,910                     |
| <b>TOTAL FUNDS</b>                           |       | <u>377,070</u>                    | <u>340,910</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<br>machinery<br>£ | Fixtures and<br>fittings<br>£ | Totals<br>£   |
|--|-----------------------------|-------------------------------|---------------|
| <b>COST</b>                            |                             |                               |               |
| At 1 January 2021 and 31 December 2021 | <u>4,254</u>                | <u>29,444</u>                 | <u>33,698</u> |
| <b>DEPRECIATION</b>                    |                             |                               |               |
| At 1 January 2021                      | 3,119                       | 18,606                        | 21,725        |
| Charge for year                        | <u>170</u>                  | <u>1,626</u>                  | <u>1,796</u>  |
| At 31 December 2021                    | <u>3,289</u>                | <u>20,232</u>                 | <u>23,521</u> |
| <b>NET BOOK VALUE</b>                  |                             |                               |               |
| At 31 December 2021                    | <u>965</u>                  | <u>9,212</u>                  | <u>10,177</u> |
| At 31 December 2020                    | <u>1,135</u>                | <u>10,838</u>                 | <u>11,973</u> |

**8. STOCKS**

|        | 2021<br>£  | 2020<br>£  |
|--------|------------|------------|
| Stocks | <u>150</u> | <u>150</u> |

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**11. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

|                           | At 1/1/20<br>£ | Net<br>movement in<br>funds<br>£ | At 31/12/20<br>£ |
|---------------------------|----------------|----------------------------------|------------------|
| <b>Unrestricted Funds</b> |                |                                  |                  |
| General fund              | 300,759        | 40,151                           | 340,910          |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 177,460                    | (137,309)                  | 40,151                    |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement in<br>funds<br>£ | At 31/12/21<br>£ |
|---------------------------|----------------|----------------------------------|------------------|
| <b>Unrestricted funds</b> |                |                                  |                  |
| General fund              | 300,759        | 76,311                           | 377,070          |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 335,165                    | (258,854)                  | 76,311                    |
| <b>TOTAL FUNDS</b>        | <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<br>£     | 2020<br>£     |
|--|---------------|---------------|
| <b>INCOMING RESOURCES</b>                                      |               |               |
| <b>Voluntary income</b>  |               |               |
| Donations  | 7,704         | 9,593         |
| Gift aid   | 611           | 3,352         |
| Legacies   | -             | 1,500         |
|  | <hr/> 8,315   | <hr/> 14,445  |
| <b>Activities for generating funds</b>                         |               |               |
| Fundraising events   | -             | 550           |
| Shop income  | 111,245       | 116,977       |
| Adoption fees  | 12,898        | 15,543        |
|  | <hr/> 124,143 | <hr/> 133,070 |
| <b>Investment income</b>                                       |               |               |
| Deposit account interest                                       | 1,113         | 2,802         |
| <b>Incoming resources from charitable activities</b>           |               |               |
| RSPCA door to door grant                                       | 24,134        | 25,173        |
| Grants   | -             | 1,970         |
|  | <hr/> 24,134  | <hr/> 27,143  |
| <b>Total incoming resources</b>                                | <hr/> 157,705 | <hr/> 177,460 |
| <b>RESOURCES EXPENDED</b>                                      |               |               |
| <b>Costs of generating voluntary income</b>                    |               |               |
| Fundraising expenses   | -             | 18            |
| <b>Fundraising trading: cost of goods sold and other costs</b> |               |               |
| 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/> 114,207 | <hr/> 114,122 |
| <b>Support costs</b>   |               |               |
| <b>Management</b>  |               |               |
| 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/> 6,936   | <hr/> 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<br>£      | 2020<br>£      |
|---------------------------------|----------------|----------------|
| Other<br>Sundries               | 402            | 5,000          |
| <b>Total resources expended</b> | <b>121,545</b> | <b>137,309</b> |
| <br>                            |                |                |
| <b>Net income</b>               | <b>36,160</b>  | <b>40,151</b>  |

This page does not form part of the statutory financial statements