

**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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RSPCA Barnsley & District Branch

**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**

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
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><u>447,105</u></u>	<u><u>413,357</u></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	13		
Unrestricted funds		<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
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>413,357</u>

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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<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