

# RSPCA Burton upon Trent & District Branch

England & Wales · Charity number 232234

## Details

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<b>Other names</b>	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BURTON ON TRENT AND DISTRICT BRANCH, ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BURTON ON TRENT BRANCH, RSPCA - BURTON ON TRENT BRANCH, Burton RSPCA, RSPCA BURTON ON TRENT BRANCH, RSPCA BURTON UPON TRENT AND DISTRICT BRANCH, RSPCA Burton, RSPCA Burton Branch
<b>Status</b>	Registered
<b>Legal form</b>	Other
<b>Registered</b>	1963-12-13
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

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<b>Address</b>	RSPCA Hillfield Animal Home Hillfield Lane Stretton Burton-on-Trent DE13 0BN
<b>Phone</b>	01283569165
<b>Email</b>	<a href="mailto:hello@rspbcburton.org.uk">hello@rspbcburton.org.uk</a>
<b>Website</b>	<a href="http://rspbcburton.org.uk">rspbcburton.org.uk</a>

## Activities

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**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:** The objects of the branch are to promote the work of the National Society of the RSPCA, with particular emphasis on the Burton-on-Trent & District Branch. The key aim is to find suitable permanent new homes for as many animals as possible, and to provide proper care for those who have been neglected, mistreated or abandoned.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** BURTON ON TRENT.
- Derbyshire
- Staffordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,427,499	£745,525	£1,434,206	20
2023-12-31	£591,536	£552,464	£752,233	18
2022-12-31	£432,124	£520,630	-	-
2021-12-31	£445,265	£494,204	-	-
2020-12-31	£659,240	£466,420	£850,607	22

## Trustees

Name	Role	Appointed
Angela Dawn Whitehurst		2016-06-27
Linda McDermott		2020-05-12
Lynn Alice Ferguson		2017-05-24
MRS PAM PRATT		2004-09-14
Muriel Maureen Pitchfork		2013-09-25
Patricia Anne Tyler		2019-03-12
Shaun Gale		2026-01-22
Tina Maria Sharratt		2024-08-20

**RSPCA Burton upon Trent & District Branch**

England & Wales - Charity number 232234

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# Accounts

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# **Burton upon Trent & District Branch**

Registered Charity No. 232234

## **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
LEGAL AND ADMINISTRATIVE INFORMATION

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Registered Charity Name	RSPCA Burton Upon Trent and District Branch
Charity Number	232234
Trustees	Mrs P Pratt - Resigned as chair on 22/05/24, still a trustee Mrs A Whitehurst - Appointed acting chair 18/03/25 Mr P Jackson - Appointed chair 22/05/24, resigned 10/03/25 Mrs L Ferguson Mrs M Pitchfork Mrs P Tyler Mrs L McDermott Mrs K Hartley-Dunn (Treasurer)
Animal Centre Manager Branch Manager/CEO	Mrs L Darling
Swadlincote Shop Manager	Mrs A Allen
Burton Shop Manager	Mrs J Richmond - Resigned 18/05/2024 Mrs A Davidson - Appointed 18/05/2024
Operations Co-Ordinator	Mr A Ashton
Registered Address	Hillfield Animal Home Hillfield Lane Stretton Staffordshire DE13 0BN
Accountants	Boffix & Co Accountancy Ltd 2 Charnwood Street Derby Derbyshire DE1 2GT

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

NatWest Bank  
159 High Street  
Burton Upon Trent  
Staffordshire  
DE14 1JG

The Co-Operative Bank  
31 East Street  
Derby  
Derbyshire  
DE1 2AL

Nationwide Bank  
163 High Street  
Burton-on-Trent  
DE14 1JE

### **Objects and Public Benefit Statement**

The RSPCA Burton upon Trent & 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 Burton upon Trent, Lichfield, Tamworth, Uttoxeter and Ashby de la Zouch.

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 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. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

### **Structure and Management**

A Committee, elected at the AGM governs the branch, who are Trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

The trustees hold monthly meetings at which decisions are made. Day to day running of the animal centre is delegated to a full-time manager. Each of the two shops have their own manager and part time deputy manager.

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 the majority of such risk are those concerned with Health and Safety.

### **Advancement of Animal Welfare**

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. 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 society at large, and 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.

### **Charitable Activities Pursued 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 objects and promotes humane sentiments to humankind as a whole.

Animals in our care receive veterinary treatment, vaccination, worming, 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 the 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 objects, to rehome to those who could not afford them.

We take in, free of charge, lost animals (except for dogs, as these are the responsibility of the local council authority) and take steps to reunite them with owners. This work benefits our local community 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 by advising members of the public the best way to care for their pets and issuing free of charge leaflet guidance. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA Branches by collaborating on the redistribution of animals waiting to be rehomed.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, home visiting, dog walking, animal socialisation, animal care, fostering and fundraising. These benefit local people and companies by providing the possibility of doing work which is compassionate and rewarding.

### **Achievements and Performance**

In the year 2024 we have accepted 397 animals into our care, 286 cats, 80 dogs, 23 rabbits and 8 guinea pigs. We rehomed 269 cats, 82 dogs, 24 rabbits and 8 guinea pigs. We put to sleep 9 cats, 2 rabbits and 7 dogs, one dog died in the shelter and five cats.

In comparison to 2023, our income saw an increase, primarily driven by substantial legacy contributions. However, expenditures also rose, reflecting our commitment to maintaining high standards of animal care, including staffing and veterinary expenses. Furthermore, unforeseen property maintenance costs associated with the Swadlincote shop necessitated a strategic decision to relocate to a new premises within the town. This transition incurred one-time setup costs, which were absorbed to ensure the continuity of our presence and long-term financial stability. Additionally, in 2024, we enhanced our events revenue by implementing a schedule of smaller, more frequent fairs and events.

## Financial Report

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting which applies the Financial Reporting Standard (FRS 102) issued on 16 July 2014.

### Reserves Policy

The branch holds reserves to facilitate the continuous provision of animal care through the Animal Home at Stretton for as long as possible against anticipation that expenditure will continue to exceed income, mitigated only by legacy receipts. Reserves are those funds which are freely available for general purposes and are uncommitted. The trustees have established a policy of holding reserves of unrestricted funds equivalent to a minimum of two years based on the average trading deficit, before legacies and exceptional costs, of the last two years OR to maintain a minimum of one year's CASH reserves based on the average total annual expenditure of the last two years, whichever is greater. To maintain this policy, the trustees continue to exercise care in managing resources, particularly when incurring and authorising expenditure and, when possible, restoring reserves from any legacy money and receipts. The trustees monitor this policy by reviewing the level of reserves and existing policy at least once each year or sooner on receipt of any legacy more than £25,000. Review date to be the first full committee meeting following production of the Annual Accounts.

### Investment Policy

The trustees having regard to the reserves policy have operated a policy of keeping available funds in an interest-bearing deposit account.

### Financial Review

A detailed breakdown of all income and expenditure incurred during the year is shown in the Financial Statements attached to this report.

### Risk Register

The biggest risk for the branch remains the continuing operating deficit and the effect this has on branch funds. Without legacies the branch risks running out of funds in the medium term and this is something we need to keep under constant review. In summary the key risks are:

- Lack of funds – this is an ongoing issue and we need to ensure we can generate as much income as we can and/or keep costs under control to mitigate the losses
- Lack of Trustees – we rely on volunteer trustees giving up large amounts of their free time and as a result they are often difficult to recruit
- Lack of volunteers – there is a risk that some of our volunteers may not return after the pandemic and these volunteers are vital to the branch providing their time to walk dogs or serve in our shops, amongst other things

Financial activities during the year resulted in an increase in the level of reserves by £681,974. In 2023, reserves increased by £39,072. The increase in reserves relates to a £836k increase in income and an increase of £193k in costs. Reserves as at 31st December 2024 were £1,434,208 (£752,234 as at 1st January 2024).

It is important to highlight that, although reserves have grown substantially over the year, a significant portion of this increase is attributable to a legacy income provision, meaning the corresponding cash inflow has yet to be realised.

### **Future Plans**

The main objective for the whole team will be to help to build financial sustainability for the branch, whilst improving the services we provide to both the community and to the animals we care for. The primary focus for 2025 is ensuring stability after the significant investment of time, resources and costs incurred during the 2024 project to relocate the Swadlincote shop.

### **Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy, the financial position for the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible to have regard to the Charity Commission's public benefit guidance and to report on their charity's public benefit. The Branch's objective falls within description (k): the advancement of animals' welfare of the charitable purposes in the Charities Act 2011.

The trustees have studied the principles of Public Benefit and are satisfied that the charity fulfils these.

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 12 to 19.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting

requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Boffix and Co Accountancy

2 Charnwood Street

Derby

DE1 2GT

Date:

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 DECEMBER 2024

	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Incoming Resources:</b>					
Donations and legacies	2	999,554		999,554	185,046
Charitable activities	3	176,017		176,017	145,340
Other trading activities	4	248,353		248,353	259,029
Investment income	5	3,527	48	3,575	2,121
		<b>1,427,452</b>	<b>48</b>	<b>1,427,499</b>	<b>591,536</b>
<b>Resources Expended:</b>					
Raising funds	6	219,411		219,411	125,086
Charitable activities	7	526,114	-	526,114	427,181
<b>Total expenditure</b>		<b>745,525</b>	<b>-</b>	<b>745,525</b>	<b>552,267</b>
<b>Net movement in funds</b>		<b>681,927</b>	<b>48</b>	<b>681,974</b>	<b>39,072</b>
Total funds at 1 January 2024		743,950	8,284	752,234	713,162
<b>Total funds at 31 December 2024</b>		<b>1,425,877</b>	<b>8,332</b>	<b>1,434,208</b>	<b>752,234</b>

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

BALANCE SHEET

AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		214,175		224,666
<b>Current assets</b>					
Debtors	12		1,019,271		138,448
Cash at bank and in hand			<u>253,758</u>		<u>393,116</u>
<b>Creditors</b>					
Amounts falling due within one year	13		<u>(52,998)</u>		<u>(3,997)</u>
<b>Total net assets</b>			<u>1,434,206</u>		<u>752,233</u>
<b>Funds</b>					
Restricted funds	14		8,332		8,284
Unrestricted funds	14		<u>1,425,877</u>		<u>743,950</u>
			<u>1,434,208</u>		<u>752,234</u>

The accounts were approved by the Board on:

Mrs A Whitehurst:

.....

Date: .....

## Notes to the accounts

### 1 Accounting policies

a. Basis of preparation

RSPCA Burton Upon Trent & District Branch is a charity registered in England and Wales. The address of the registered office is given in the legal and administrative information on page 3 of these accounts. The nature of the operations of the charity and their principal activities are set out in the Trustees' Report on page 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014 (as updated through Update Bulletin 1 published on 2<sup>nd</sup> February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015.

The charity has applied Update Bulletin 1 published on 2<sup>nd</sup> February 2016 and does not include a Statement of Cash Flows on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b. Incoming resources

Income is included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income after performance conditions have been met, it is probable that it will be received, and the amount can be measured with sufficient reliability.

Donations are recognised on a receivable basis where the receipt of the donation is probable and can be measured reliably.

Investment income is earned through the holding of assets for investment purposes such as bank deposits. Interest income is recognised using the effective interest method.

c. Resources Expended

Expenditure is accounted for on the accruals basis and has been listed under headings that aggregate all the costs related to that activity.

Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure directly associated with animal welfare and related projects and support costs relating to those activities.

Governance costs are those incurred in connection with the management of the charity and its assets, organisation administration and compliance with constitutional and statutory requirements.

d. Tangible Fixed Assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less any estimated residual value, of each asset evenly over its expected useful life as follows:

Land – No Depreciation

Buildings – 2% on cost

Motor vehicles – 25% on cost

Equipment – 10% reducing balance

e. Fund accounting

Restricted funds are accounted for in accordance with the terms of trust arising from the express or implied wishes of donors in so far as these are intended to be binding on the trustees.

Unrestricted funds are available for the charity to use at the discretion of the trustees to meet the objectives of the charity.

f. Tax

The charity is registered for VAT. All income and expenses include VAT where applicable. The charity is exempt for the purposes of UK corporation tax per Schedule 3 of the Charities Act 2011 and it is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.

The charity is also entitled to recover the tax paid by donors, member and customers whose donations or purchases are gift aided.

g. Liabilities

Liabilities are recognised when there is an obligation at the date of the balance sheet where it is probable that, as a result of a past event, there is an obligation for the transfer of economic benefit to settle the liability.

Liabilities are recognised at the amount the charity expects it will pay to settle the debt and where this can be estimated reliably.

h. Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the signing of the financial statements.

The budgeted amount of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	73,750	5,769	79,519	113,195
Legacies	920,035	-	920,035	71,851
Charity shop donations	-	-	-	-
Income received	<u>993,785</u>	<u>5,769</u>	<u>999,554</u>	<u>185,046</u>

**3 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Adoptions	66,776	-	66,776	60,108
Veterinary services	109,241	-	109,241	68,790
Other	-	-	-	16,442
Income received	<u>176,017</u>	<u>-</u>	<u>176,017</u>	<u>145,340</u>

**4 Income from other trading activities**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Animal centre sales	-	-	-	-
Fundraising events	18,888	-	18,888	10,918
Charity shop income	224,951	-	224,951	247,991
Other	4,514	-	4,514	120
Income received	<u>248,353</u>	<u>-</u>	<u>248,353</u>	<u>259,029</u>

**5 Income from investments**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Interest received on cash deposits	3,527	48	3,575	2,121
Income received	<u>3,527</u>	<u>48</u>	<u>3,575</u>	<u>2,121</u>

**6 Analysis of expenditure on raising funds**

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestrict ed funds Total 2024 £	Unrestrict ed funds Total 2023 £
Raising funds	13,144	-	206,267	219,411	125,086
Total resources Expended	<u>13,144</u>	<u>-</u>	<u>206,267</u>	<u>219,411</u>	<u>125,086</u>

**7 Analysis of expenditure on charitable activities**

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestrict ed funds Total 2024 £	Unrestrict ed funds Total 2023 £
Charitable activities	110,081	-	416,034	526,114	427,378
Total resources Expended	<u>110,081</u>	<u>-</u>	<u>416,034</u>	<u>526,114</u>	<u>427,378</u>

**8 Support costs**

	Unrestricted funds Total 2024	Unrestricted funds Total 2023
	£	£
Office costs		
Staff costs	367,103	294,961
Property costs	164,373	136,243
Telephone costs	2,750	2,757
Motor expenses	6,243	3,517
Computer expenses	2,728	1,892
Administrative expenditures	26,070	23,303
Professional costs	50,173	1,462
Accountancy services	2,860	2,469
Resources Expended	<u>622,300</u>	<u>466,604</u>

**9 Trustees' and key management personnel remuneration and expenses**

None of the trustees received any remuneration during the year (2023: £0). Expenses amounting to (2023: £0) were reimbursed to (2023: 0) trustees during the year for travel and support costs.

**10 Staff costs**

	2024	2023
	£	£
Wages and Salaries	361,235	289,807
Social security costs	3,912	3,436
Pensions	1,956	1,718
Total	<u>367,103</u>	<u>294,961</u>

The charity employed 20 staff during 2024 (2023: 16).

Of these employees 0 staff earned above £60,000 during the period (2023: 0).

**11 Tangible fixed assets**

	Land	Buildings	Motor vehicles	Equipment	Website	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2024	7,000	390,268	10,520	86,091	4,755	498,634
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
<b>At 31 December 2024</b>	<b>7,000</b>	<b>390,268</b>	<b>10,520</b>	<b>86,091</b>	<b>4,755</b>	<b>498,634</b>
<b>Depreciation</b>						
At 1 January 2024	-	204,286	10,520	56,304	2,858	273,968
Charge for year	-	7,301	-	2,979	211	10,491
On disposals	-	-	-	-	-	-
<b>At 31 December 2024</b>	<b>-</b>	<b>211,587</b>	<b>10,520</b>	<b>59,283</b>	<b>3,069</b>	<b>284,459</b>
<b>Net book value at 31 December 2024</b>	<b>7,000</b>	<b>178,681</b>	<b>-</b>	<b>26,808</b>	<b>1,686</b>	<b>214,175</b>
Net book value at 1 January 2024	7,000	185,982	-	29,787	1,897	224,666

**12 Debtors**

	Total 2024	Total 2023
	£	£
Legacies	940,816	99,280
Other debtors	78,455	39,168
	<b>1,019,271</b>	<b>138,448</b>

**13 Creditors: amounts falling due within one year**

	Total 2024	Total 2023
	£	£
Trade creditors	14,675	-
Other creditors	38,323	3,997
	<u>52,998</u>	<u>3,997</u>

**14 Summary of fund movements**

	Funds brought forward	Income	Expenditure	Transfers	Funds carried forward
	£	£	£	£	£
Unrestricted funds	743,950	1,427,452	745,525	-	1,425,877
Restricted funds	8,284	48	-	-	8,332
Total resources Expended	<u>752,234</u>	<u>1,427,499</u>	<u>745,525</u>	<u>-</u>	<u>1,434,208</u>

**15 Capital commitments**

As of the year end date of 31 December 2024, there are no capital commitments that the charitable company has that are contracted for but not provided in the financial statements (2023: £0).

**16 Related party transactions**

During the year the company made no transactions to any related parties (2023: £0).

**RSPCA Burton upon Trent & District Branch**

England & Wales - Charity number 232234

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# Accounts

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# **Burton upon Trent & District Branch**

Registered Charity No. 232234

## **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
LEGAL AND ADMINISTRATIVE INFORMATION

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Registered Charity Name	RSPCA Burton Upon Trent and District Branch
Charity Number	232234
Trustees	Mrs P Pratt (Chair) Mrs A Whitehurst (Secretary) Mr P Jackson Mrs L Ferguson Mrs M Pitchfork Mrs P Tyler Mr A Ashton - Resigned 12/09/2023 Mrs L McDermott Mrs K Hartley-Dunn (Treasurer) Mrs J Archer - Appointed 31/05/2023
Animal Centre Manager Branch Manager/CEO	Mrs L Darling - Appointed 13/09/2023 Mrs Amanda Lovett - Resigned 12/09/2023
Swadlincote Shop Manager	Mrs J Devlin - Resigned 28/05/2023 Mrs A Allen - Appointed 29/05/2023
Burton Shop Manager	Mrs A Fortaine-Grice - Resigned 10/2023 Mrs J Richmond - Appointed 10/2023
Operations Co-Ordinator	Mr A Shton - Appointed 06/11/2023
Registered Address	Hillfield Animal Home Hillfield Lane Stretton Staffordshire DE13 0BN
Accountants	Boffix & Co Accountancy Ltd 2 Charnwood Street Derby Derbyshire DE1 2GT

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

NatWest Bank  
159 High Street  
Burton Upon Trent  
Staffordshire  
DE14 1JG

The Co-Operative Bank  
31 East Street  
Derby  
Derbyshire  
DE1 2AL

Nationwide Bank  
163 High Street  
Burton-on-Trent  
DE14 1JE

### **Objects and Public Benefit Statement**

The RSPCA Burton upon Trent & 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 Burton upon Trent, Lichfield, Tamworth, Uttoxeter and Ashby de la Zouch.

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 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. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

### **Structure and Management**

A Committee, elected at the AGM governs the branch, who are Trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

The trustees hold monthly meetings at which decisions are made. Day to day running of the animal centre is delegated to a full-time manager. Each of the two shops have their own manager and part time deputy manager.

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 the majority of such risk are those concerned with Health and Safety.

### **Advancement of Animal Welfare**

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. 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 society at large, and 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.

### **Charitable Activities Pursued 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 objects and promotes humane sentiments to humankind as a whole.

Animals in our care receive veterinary treatment, vaccination, worming, 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 the 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 objects, to rehome to those who could not afford them.

We take in, free of charge, lost animals (except for dogs, as these are the responsibility of the local council authority) and take steps to reunite them with owners. This work benefits our local community 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 by advising members of the public the best way to care for their pets and issuing free of charge leaflet guidance. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA Branches by collaborating on the redistribution of animals waiting to be rehomed.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, home visiting, dog walking, animal socialisation, animal care, fostering and fundraising. These benefit local people and companies by providing the possibility of doing work which is compassionate and rewarding.

### **Achievements and Performance**

Throughout the year we have accepted into care 320 cats, 120 dogs, 39 rabbits and happily rehomed 319 cats, 106 dogs and 38 rabbits. Sadly, we took the decision in the best interests of the animals concerned to put to sleep 15 cats, 6 dogs and 5 rabbits. Sadly, 2 cats, 1 dog and 2 rabbits died in the shelter

During 2023 we returned to holding 3 events (fairs) which were well supported and raised around £11,000. We look forward to the upcoming planned events in 2024

## Financial Report

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting which applies the Financial Reporting Standard (FRS 102) issued on 16 July 2014.

### Reserves Policy

The branch holds reserves to facilitate the continuous provision of animal care through the Animal Home at Stretton for as long as possible against anticipation that expenditure will continue to exceed income, mitigated only by legacy receipts. Reserves are those funds which are freely available for general purposes and are uncommitted. The trustees have established a policy of holding reserves of unrestricted funds equivalent to a minimum of two years based on the average trading deficit, before legacies and exceptional costs, of the last two years OR to maintain a minimum of one year's CASH reserves based on the average total annual expenditure of the last two years, whichever is greater. To maintain this policy, the trustees continue to exercise care in managing resources, particularly when incurring and authorising expenditure and, when possible, restoring reserves from any legacy money and receipts. The trustees monitor this policy by reviewing the level of reserves and existing policy at least once each year or sooner on receipt of any legacy more than £25,000. Review date to be the first full committee meeting following production of the Annual Accounts.

### Investment Policy

The trustees having regard to the reserves policy have operated a policy of keeping available funds in an interest-bearing deposit account.

### Financial Review

A detailed breakdown of all income and expenditure incurred during the year is shown in the Financial Statements attached to this report.

### Risk Register

The biggest risk for the branch remains the continuing operating deficit and the effect this has on branch funds. Without legacies the branch risks running out of funds in the medium term and, while we currently meet our reserves policy, this is something we need to keep under constant review. In summary the key risks are:

- Lack of funds – this is an ongoing issue and we need to ensure we can generate as much income as we can and/or keep costs under control to mitigate the losses
- Lack of Trustees – we rely on volunteer trustees giving up large amounts of their free time and as a result they are often difficult to recruit
- Lack of volunteers – there is a risk that some of our volunteers may not return after the pandemic and these volunteers are vital to the branch providing their time to walk dogs or serve in our shops, amongst other things

Financial activities during the year resulted in an increase in the level of reserves by £37,733. In 2022 reserves reduced by £88,506. The increase in reserves relates to a £158k increase in income and an increase of £32k in costs. Reserves as at 31st December 2023 were £750,895 (£713,162 as at 1st January 2023).

#### **Future Plans**

Following the departure of our Branch Manager/CEO, we have appointed an Animal Centre Manager who has the primary focus of the Animal centre, but who will collaborate with a newly created role of Operations Co-ordinator. The main objective for the whole team will be to help to build financial sustainability for the branch, whilst improving the services we provide to both the community and to the animals we care for. For the upcoming year we are looking at building upon the centre improvements including kennel refurbishment which were made during 2023. There will be a continued focus on both cost efficiencies and income generation.

#### **Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy, the financial position for the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible to have regard to the Charity Commission's public benefit guidance and to report on their charity's public benefit. The Branch's objective falls within description (k): the advancement of animals' welfare of the charitable purposes in the Charities Act 2011.

The trustees have studied the principles of Public Benefit and are satisfied that the charity fulfils these.

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 12 to 19.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting

requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Boffix and Co Accountancy

2 Charnwood Street

Derby

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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DE1 2GT

Date:

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 31 DECEMBER 2023

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	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Incoming Resources:</b>					
Donations and legacies	2	185,046		185,046	136,795
Charitable activities	3	145,340		145,340	62,358
Other trading activities	4	259,029		259,029	232,612
Investment income	5	1,847	273	2,121	359
		<b>591,262</b>	<b>273</b>	<b>591,536</b>	<b>432,124</b>
<b>Resources Expended:</b>					
Raising funds	6	125,086		125,086	154,771
Charitable activities	7	427,181	197	427,378	365,859
<b>Total expenditure</b>		<b>552,267</b>	<b>197</b>	<b>552,464</b>	<b>520,630</b>
<b>Net movement in funds</b>		<b>38,995</b>	<b>76</b>	<b>39,072</b>	<b>(88,506)</b>
Total funds at 1 January 2023		677,613	35,549	713,162	801,668
<b>Total funds at 31 December 2023</b>		<b>716,608</b>	<b>35,625</b>	<b>752,234</b>	<b>713,162</b>

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

BALANCE SHEET

AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		224,666		205,591
<b>Current assets</b>					
Debtors	12		138,448		165,823
Cash at bank and in hand			<u>393,116</u>		<u>346,307</u>
<b>Creditors</b>					
Amounts falling due within one year	13		<u>(3,997)</u>		<u>(4,558)</u>
<b>Total net assets</b>			<u><b>752,233</b></u>		<u><b>713,163</b></u>
<b>Funds</b>					
Restricted funds	14		8,284		35,549
Unrestricted funds	14		<u>743,950</u>		<u>677,613</u>
			<u><b>752,234</b></u>		<u><b>713,162</b></u>

The accounts were approved by the Board on:

Mrs P Pratt (Chair):

.....

Date: .....

## Notes to the accounts

### 1 Accounting policies

#### a. Basis of preparation

RSPCA Burton Upon Trent & District Branch is a charity registered in England and Wales. The address of the registered office is given in the legal and administrative information on page 3 of these accounts. The nature of the operations of the charity and their principal activities are set out in the Trustees' Report on page 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014 (as updated through Update Bulletin 1 published on 2<sup>nd</sup> February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015.

The charity has applied Update Bulletin 1 published on 2<sup>nd</sup> February 2016 and does not include a Statement of Cash Flows on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### b. Incoming resources

Income is included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income after performance conditions have been met, it is probable that it will be received, and the amount can be measured with sufficient reliability.

Donations are recognised on a receivable basis where the receipt of the donation is probable and can be measured reliably.

Investment income is earned through the holding of assets for investment purposes such as bank deposits. Interest income is recognised using the effective interest method.

#### c. Resources Expended

Expenditure is accounted for on the accruals basis and has been listed under headings that aggregate all the costs related to that activity.

Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure directly associated with animal welfare and related projects and support costs relating to those activities.

Governance costs are those incurred in connection with the management of the charity and its assets, organisation administration and compliance with constitutional and statutory requirements.

d. Tangible Fixed Assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less any estimated residual value, of each asset evenly over its expected useful life as follows:

Land – No Depreciation

Buildings – 2% on cost

Motor vehicles – 25% on cost

Equipment – 10% reducing balance

e. Fund accounting

Restricted funds are accounted for in accordance with the terms of trust arising from the express or implied wishes of donors in so far as these are intended to be binding on the trustees.

Unrestricted funds are available for the charity to use at the discretion of the trustees to meet the objectives of the charity.

f. Tax

The charity is registered for VAT. All income and expenses include VAT where applicable. The charity is exempt for the purposes of UK corporation tax per Schedule 3 of the Charities Act 2011 and it is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.

The charity is also entitled to recover the tax paid by donors, member and customers whose donations or purchases are gift aided.

g. Liabilities

Liabilities are recognised when there is an obligation at the date of the balance sheet where it is probable that, as a result of a past event, there is an obligation for the transfer of economic benefit to settle the liability.

Liabilities are recognised at the amount the charity expects it will pay to settle the debt and where this can be estimated reliably.

h. Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the signing of the financial statements.

The budgeted amount of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

**2 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	113,195	-	113,195	91,162
Legacies	71,851	-	71,851	45,633
Charity shop donations	-	-	-	-
Income received	<u>185,046</u>	<u>-</u>	<u>185,046</u>	<u>136,795</u>

**3 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Adoptions	60,108	-	60,108	45,950
Veterinary services	68,790	-	68,790	16,408
Other	16,442	-	16,442	-
Income received	<u>145,340</u>	<u>-</u>	<u>145,340</u>	<u>62,358</u>

**4 Income from other trading activities**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Animal centre sales	-	-	-	-
Fundraising events	10,918	-	10,918	11,883
Charity shop income	247,991	-	247,991	220,379
Other	120	-	120	350
Income received	<u>259,029</u>	<u>-</u>	<u>259,029</u>	<u>232,612</u>

**5 Income from investments**

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Interest received on cash deposits	2,121	-	2,121	359
Income received	<u>2,121</u>	<u>-</u>	<u>2,121</u>	<u>359</u>

**6 Analysis of expenditure on raising funds**

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestrict ed funds Total 2023 £	Unrestrict ed funds Total 2022 £
Raising funds	11,267	-	113,819	125,086	154,771
Total resources Expended	<u>11,267</u>	<u>-</u>	<u>113,819</u>	<u>125,086</u>	<u>154,771</u>

**7 Analysis of expenditure on charitable activities**

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestrict ed funds Total 2023 £	Unrestrict ed funds Total 2022 £
Charitable activities	74,593	-	352,785	427,378	365,859
Total resources Expended	<u>74,593</u>	<u>-</u>	<u>352,785</u>	<u>427,378</u>	<u>365,859</u>

**8 Support costs**

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

	Unrestricted funds Total 2023	Unrestricted funds Total 2022
	£	£
Office costs		
Staff costs	294,961	334,927
Property costs	136,243	79,831
Telephone costs	2,757	1,602
Motor expenses	3,517	5,633
Computer expenses	1,892	1,403
Administrative expenditures	23,303	26,747
Professional costs	1,462	2,198
Accountancy services	2,469	1,252
<b>Resources Expended</b>	<b>466,604</b>	<b>453,593</b>

**9 Trustees' and key management personnel remuneration and expenses**

None of the trustees received any remuneration during the year (2023: £0). Expenses amounting to (2023: £0) were reimbursed to (2023: 0) trustees during the year for travel and support costs.

**10 Staff costs**

	2023	2022
	£	£
Wages and Salaries	289,807	327,961
Social security costs	3,436	4,644
Pensions	1,718	2,322
<b>Total</b>	<b>294,961</b>	<b>334,927</b>

The charity employed 16 staff during 2023 (2022: 19).

Of these employees 0 staff earned above £60,000 during the period (2022: 0).

**11 Tangible fixed assets**

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2023

	Land	Buildings	Motor vehicles	Equipment	Website	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2023	7,000	360,764	10,520	86,091	4,755	469,130
Additions	-	29,504	-	-	-	29,504
Disposals	-	-	-	-	-	-
<b>At 31 December 2023</b>	<b>7,000</b>	<b>390,268</b>	<b>10,520</b>	<b>86,091</b>	<b>4,755</b>	<b>498,634</b>
<b>Depreciation</b>						
At 1 January 2023	-	197,378	10,520	52,994	2,647	263,539
Charge for year	-	6,908	-	3,310	211	10,429
On disposals	-	-	-	-	-	-
<b>At 31 December 2023</b>	<b>-</b>	<b>204,286</b>	<b>10,520</b>	<b>56,304</b>	<b>2,858</b>	<b>273,968</b>
<b>Net book value at 31 December 2023</b>	<b>7,000</b>	<b>185,982</b>	<b>-</b>	<b>29,787</b>	<b>1,897</b>	<b>224,666</b>
Net book value at 1 January 2023	7,000	163,386	-	33,097	2,108	205,591

12 Debtors

	Total 2023	Total 2022
	£	£
Legacies	99,280	149,452
Other debtors	39,168	16,371
	<b>138,448</b>	<b>165,823</b>

13 Creditors: amounts falling due within one year

	Total 2023	Total 2022
	£	£
Trade creditors	-	-
Other creditors	3,997	4,558
	<u>3,997</u>	<u>4,558</u>

#### 14 Summary of fund movements

	Funds brought forward £	Income £	Expenditure £	Transfers £	Funds carried forward £
Unrestricted funds	677,613	591,262	552,267	27,342	743,950
Restricted funds	35,549	273	197	(27,342)	8,284
Total resources Expended	<u>713,162</u>	<u>591,536</u>	<u>552,464</u>	-	<u>752,234</u>

#### 15 Capital commitments

As of the year end date of 31 December 2023, there are no capital commitments that the charitable company has that are contracted for but not provided in the financial statements (2022: £0).

#### 16 Related party transactions

During the year the company made no transactions to any related parties (2022: £0).

**RSPCA Burton upon Trent & District Branch**

England & Wales - Charity number 232234

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# Accounts

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**Burton upon Trent  
& District Branch**

Registered Charity No. 232234

**TRUSTEES' ANNUAL REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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Independent examiners' report	9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
LEGAL AND ADMINISTRATIVE INFORMATION


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Registered Charity Name RSPCA Burton Upon Trent and District Branch

Charity Number 232234

Trustees  
Mrs P Pratt (Chair)  
Mrs A Whitehurst (Secretary)  
Mr P Jackson (Treasurer)  
Mrs L Ferguson  
Mrs M Pitchfork  
Mrs P Tyler  
Mr A Ashton  
Mrs L McDermott  
Mr G Lawson - Resigned 15/01/2022  
Mrs K Hartley-Dunn  
Miss S Bills - Resigned 12/02/2022  
Mrs J Archer - Co-opted 08/02/2022

Animal Centre Manager Mrs C Plumpton - Resigned 03/11/2022  
Branch Manager/CEO Mrs Amanda Lovett - Co-opted 19/12/2022

*EMPLOYED*  


Swadlincote Shop Manager Mrs J Devlin

Burton Shop Manager Mrs A Fortaine-Grice

Registered Address Hillfield Animal Home  
Hillfield Lane  
Stretton  
Staffordshire  
DE13 0BN

Accountants Boffix & Co Accountancy Ltd  
2 Charnwood Street  
Derby  
Derbyshire  
DE1 2GT

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Burton Upon Trent  
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DE14 1JG

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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.

### **Charitable Activities Pursued 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 objects and promotes humane sentiments to humankind as a whole.

Animals in our care receive veterinary treatment, vaccination, worming, 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 the 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 objects, to rehome to those who could not afford them.

We take in, free of charge, lost animals (except for dogs, as these are the responsibility of the local council authority) and take steps to reunite them with owners. This work benefits our local community 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 by advising members of the public the best way to care for their pets and issuing free of charge leaflet guidance. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA Branches by collaborating on the redistribution of animals waiting to be rehomed.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, home visiting, dog walking, animal socialisation, animal care, fostering and fundraising. These benefit local people and companies by providing the possibility of doing work which is compassionate and rewarding.

### **Achievements and Performance**

Throughout the year we have accepted into care 261 cats, 54 dogs, 35 rabbits and happily rehomed 246 cats, 63 dogs, 36 rabbits and 4 Guinea pigs. Sadly, we took the decision in the best interests of the animals concerned to put to sleep 9 dogs, 10 cats and 1 rabbit.

During 2022 we returned to holding 3 events (fairs) which were well supported and raised around £11,000. We look forward to the upcoming planned events in 2023

## Financial Report

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting which applies the Financial Reporting Standard (FRS 102) issued on 16 July 2014.

### Reserves Policy

The branch holds reserves to facilitate the continuous provision of animal care through the Animal Home at Stretton for as long as possible against anticipation that expenditure will continue to exceed income, mitigated only by legacy receipts. Reserves are those funds which are freely available for general purposes and are uncommitted. The trustees have established a policy of holding reserves of unrestricted funds equivalent to a minimum of two years based on the average trading deficit, before legacies and exceptional costs, of the last two years OR to maintain a minimum of one year's CASH reserves based on the average total annual expenditure of the last two years, whichever is greater. To maintain this policy, the trustees continue to exercise care in managing resources, particularly when incurring and authorising expenditure and, when possible, restoring reserves from any legacy money and receipts. The trustees monitor this policy by reviewing the level of reserves and existing policy at least once each year or sooner on receipt of any legacy more than £25,000. Review date to be the first full committee meeting following production of the Annual Accounts.

### Investment Policy

The trustees having regard to the reserves policy have operated a policy of keeping available funds in an interest-bearing deposit account.

### Financial Review

A detailed breakdown of all income and expenditure incurred during the year is shown in the Financial Statements attached to this report.

### Risk Register

The biggest risk for the branch remains the continuing operating deficit and the effect this has on branch funds. Without legacies the branch risks running out of funds in the medium term and, while we currently meet our reserves policy, this is something we need to keep under constant review. In summary the key risks are:

- Lack of funds – this is an ongoing issue and we need to ensure we can generate as much income as we can and/or keep costs under control to mitigate the losses
- Lack of Trustees – we rely on volunteer trustees giving up large amounts of their free time and as a result they are often difficult to recruit
- Lack of volunteers – there is a risk that some of our volunteers may not return after the pandemic and these volunteers are vital to the branch providing their time to walk dogs or serve in our shops, amongst other things

Financial activities during the year resulted in a decrease in the level of reserves by £88,506. In 2021 reserves reduced by £48,939. The further reduction in reserves relates to a £13k reduction in income and an increase of £26k in costs. Reserves as at 31st December 2022 were £713,162 (£801,668 as at 1st January 2022).

#### **Future Plans**

We have uplifted the Animal Centre Manager role to Branch Manager/CEO. This role has a broader responsibility, with the main objective being to build financial sustainability for the branch, whilst improving the services we provide to both the community and to the animals we care for. For the upcoming year we are looking at centre improvements including kennel refurbishment. There will be a focus on both cost efficiencies and income generation. We also hope to improve upon the success of our two charity shops by opening a third shop within the district.

#### **Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy, the financial position for the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible to have regard to the Charity Commission's public benefit guidance and to report on their charity's public benefit. The Branch's objective falls within description (k): the advancement of animals' welfare of the charitable purposes in the Charities Act 2011.

The trustees have studied the principles of Public Benefit and are satisfied that the charity fulfils these.

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 12 to 19.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement. **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting

requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Boffix and Co Accountancy  
2 Charnwood Street  
Derby  
DE1 2GT

Date:

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE PERIOD ENDED 31 DECEMBER 2022

	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Incoming Resources:</b>					
Donations and legacies	2	136,795		136,795	116,727
Charitable activities	3	62,358		62,358	182,812
Other trading activities	4	232,612		232,612	145,718
Investment income	5	359	-	359	8
		<u>432,124</u>	<u>-</u>	<u>432,124</u>	<u>445,265</u>
<b>Resources Expended:</b>					
Raising funds	6	154,771		154,771	133,673
Charitable activities	7	365,859	-	365,859	360,531
<b>Total expenditure</b>		<u>520,630</u>	<u>-</u>	<u>520,630</u>	<u>494,204</u>
<b>Net movement in funds</b>		<u>(88,506)</u>	<u>-</u>	<u>(88,506)</u>	<u>(48,939)</u>
<b>Total funds at 1 January 2022</b>		<u>766,119</u>	<u>35,549</u>	<u>801,668</u>	<u>850,607</u>
<b>Total funds at 31 December 2022</b>		<u>677,613</u>	<u>35,549</u>	<u>713,162</u>	<u>801,668</u>

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

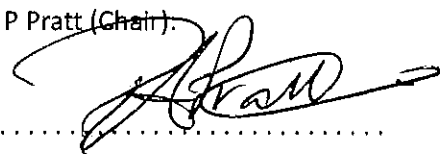
BALANCE SHEET

AT 31 DECEMBER 2022

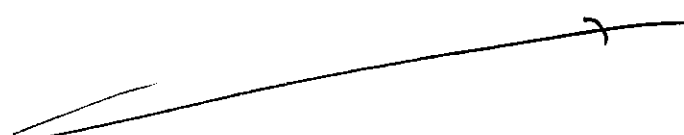
		2022		2021	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11	205,591		216,821	
<b>Current assets</b>					
Debtors	12	165,823		189,348	
Cash at bank and in hand		<u>346,307</u>		<u>421,295</u>	
<b>Creditors</b>					
Amounts falling due within one year	13		<u>(4,558)</u>		<u>(25,796)</u>
<b>Total net assets</b>			<u><u>713,163</u></u>		<u><u>801,668</u></u>
<b>Funds</b>					
Restricted funds	14		35,549		35,549
Unrestricted funds	14		<u>677,613</u>		<u>766,119</u>
			<u><u>713,162</u></u>		<u><u>801,668</u></u>

The accounts were approved by the Board on:

Mrs P Pratt (Chair)



Date: 21-5-2023



## Notes to the accounts

### 1 Accounting policies

#### a. Basis of preparation

RSPCA Burton Upon Trent & District Branch is a charity registered in England and Wales. The address of the registered office is given in the legal and administrative information on page 3 of these accounts. The nature of the operations of the charity and their principal activities are set out in the Trustees' Report on page 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014 (as updated through Update Bulletin 1 published on 2<sup>nd</sup> February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015.

The charity has applied Update Bulletin 1 published on 2<sup>nd</sup> February 2016 and does not include a Statement of Cash Flows on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### b. Incoming resources

Income is included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income after performance conditions have been met, it is probable that it will be received, and the amount can be measured with sufficient reliability.

Donations are recognised on a receivable basis where the receipt of the donation is probable and can be measured reliably.

Investment income is earned through the holding of assets for investment purposes such as bank deposits. Interest income is recognised using the effective interest method.

#### c. Resources Expended

Expenditure is accounted for on the accruals basis and has been listed under headings that aggregate all the costs related to that activity.

Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure directly associated with animal welfare and related projects and support costs relating to those activities.

Governance costs are those incurred in connection with the management of the charity and its assets, organisation administration and compliance with constitutional and statutory requirements.

d. Tangible Fixed Assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less any estimated residual value, of each asset evenly over its expected useful life as follows:

Land – No Depreciation

Buildings – 2% on cost

Motor vehicles – 25% on cost

Equipment – 10% reducing balance

e. Fund accounting

Restricted funds are accounted for in accordance with the terms of trust arising from the express or implied wishes of donors in so far as these are intended to be binding on the trustees.

Unrestricted funds are available for the charity to use at the discretion of the trustees to meet the objectives of the charity.

f. Tax

The charity is registered for VAT. All income and expenses include VAT where applicable. The charity is exempt for the purposes of UK corporation tax per Schedule 3 of the Charities Act 2011 and it is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.

The charity is also entitled to recover the tax paid by donors, member and customers whose donations or purchases are gift aided.

g. Liabilities

Liabilities are recognised when there is an obligation at the date of the balance sheet where it is probable that, as a result of a past event, there is an obligation for the transfer of economic benefit to settle the liability.

Liabilities are recognised at the amount the charity expects it will pay to settle the debt and where this can be estimated reliably.

h. Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the signing of the financial statements.

The budgeted amount of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 NOTES TO THE ACCOUNTS  
 FOR THE PERIOD ENDED 31 DECEMBER 2022

**2 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	91,162	-	91,162	42,131
Legacies	45,633	-	45,633	74,596
Charity shop donations	-	-	-	-
Income received	<u>136,795</u>	<u>-</u>	<u>136,795</u>	<u>116,727</u>

**3 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Adoptions	45,950	-	45,950	35,370
Case boarding	16,408	-	16,408	95,562
Other	-	-	-	51,880
Income received	<u>62,358</u>	<u>-</u>	<u>62,358</u>	<u>182,812</u>

**4 Income from other trading activities**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Animal centre sales	-	-	-	-
Fundraising events	11,883	-	11,883	4,618
Charity shop income	220,379	-	220,379	140,750
Other	350	-	350	350
Income received	<u>232,612</u>	<u>-</u>	<u>232,612</u>	<u>145,718</u>

**5 Income from investments**

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 NOTES TO THE ACCOUNTS  
 FOR THE PERIOD ENDED 31 DECEMBER 2022

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest received on cash deposits	359	-	359	8
Income received	<u>359</u>	<u>-</u>	<u>359</u>	<u>8</u>

**6 Analysis of expenditure on raising funds**

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestricted funds Total 2022 £	Unrestricted funds Total 2021 £
Raising funds	4,076	-	150,695	154,771	133,673
Total resources Expended	<u>4,076</u>	<u>-</u>	<u>150,695</u>	<u>154,771</u>	<u>133,673</u>

**7 Analysis of expenditure on charitable activities**

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestricted funds Total 2022 £	Unrestricted funds Total 2021 £
Charitable activities	62,961	-	302,898	365,859	360,531
Total resources Expended	<u>62,961</u>	<u>-</u>	<u>302,898</u>	<u>365,859</u>	<u>360,531</u>

**8 Support costs**

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 NOTES TO THE ACCOUNTS  
 FOR THE PERIOD ENDED 31 DECEMBER 2022

	Unrestricted funds Total 2022	Unrestricted funds Total 2021
	£	£
Office costs		
Staff costs	334,927	310,124
Property costs	79,831	87,772
Telephone costs	1,602	2,370
Motor expenses	5,633	3,890
Computer expenses	1,403	7,128
Administrative expenditures	26,747	22,324
Professional costs	2,198	2,654
Accountancy services	1,252	2,883
<b>Resources Expended</b>	<b>453,593</b>	<b>439,145</b>

**9 Trustees' and key management personnel remuneration and expenses**

None of the trustees received any remuneration during the year (2021: £0). Expenses amounting to (2022: £225.83) were reimbursed to (2022: 3) trustees during the year for travel and support costs.

**10 Staff costs**

	2022	2021
	£	£
Wages and Salaries	327,961	296,810
Social security costs	4,644	8,876
Pensions	2,322	4,438
<b>Total</b>	<b>334,927</b>	<b>310,124</b>

The charity employed 19 staff during 2022 (2021: 22).

Of these employees 0 staff earned above £60,000 during the period (2020: 0).

**11 Tangible fixed assets**

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 NOTES TO THE ACCOUNTS  
 FOR THE PERIOD ENDED 31 DECEMBER 2022

	Land	Buildings	Motor vehicles	Equipment	Website	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2022	7,000	360,764	10,520	86,698	4,755	469,737
Additions	-	-	-	-	-	-
Disposals	-	-	-	(607)	-	(607)
<b>At 31 December 2022</b>	<b>7,000</b>	<b>360,764</b>	<b>10,520</b>	<b>86,091</b>	<b>4,755</b>	<b>469,130</b>
<b>Depreciation</b>						
At 1 January 2022	-	190,667	10,520	49,316	2,413	252,916
Charge for year	-	6,711	-	3,677	234	10,622
On disposals	-	-	-	-	-	-
<b>At 31 December 2022</b>	<b>-</b>	<b>197,378</b>	<b>10,520</b>	<b>52,993</b>	<b>2,647</b>	<b>263,538</b>
<b>Net book value at 31 December 2022</b>	<b>7,000</b>	<b>163,386</b>	<b>-</b>	<b>33,098</b>	<b>2,108</b>	<b>205,592</b>
Net book value at 1 January 2022	7,000	170,097	-	37,382	2,342	216,821

**12 Debtors**

	Total 2022	Total 2021
	£	£
Legacies	149,452	141,038
Other debtors	16,371	48,310
	<b>165,823</b>	<b>189,348</b>

**13 Creditors: amounts falling due within one year**

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 NOTES TO THE ACCOUNTS  
 FOR THE PERIOD ENDED 31 DECEMBER 2022

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	Total 2022	Total 2021
	£	£
Trade creditors	-	22,274
Other creditors	4,558	3,522
	<u>4,558</u>	<u>25,796</u>

**14 Summary of fund movements**

	Funds brought forward	Income	Expenditure	Transfers	Funds carried forward
	£	£	£	£	£
Unrestricted funds	766,119	432,124	520,630	-	677,613
Restricted funds	35,549	-	-	-	35,549
Total resources Expended	<u>801,668</u>	<u>432,124</u>	<u>520,630</u>	<u>-</u>	<u>713,162</u>

**15 Capital commitments**

As of the year end date of 31 December 2022, there are no capital commitments that the charitable company has that are contracted for but not provided in the financial statements (2021: £0).

**16 Related party transactions**

During the year the company made no transactions to any related parties (2022: £0).

**RSPCA Burton upon Trent & District Branch**

England & Wales - Charity number 232234

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# Accounts

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# **Burton upon Trent & District Branch**

Registered Charity No. 232234

## **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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Trustees report	5
Independent examiners' report	10
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
LEGAL AND ADMINISTRATIVE INFORMATION

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Registered Charity Name	RSPCA Burton Upon Trent and District Branch
Charity Number	232234
Trustees	Mrs P Pratt (Chair) Mrs A Whitehurst (Secretary) Mr P Jackson (Treasurer) – Co-opted 17/03/2021 Mrs L Ferguson Mrs M Pitchfork Mrs P Tyler Mr A Ashton Mrs L McDermott Miss A Howard – Resigned 03/2021 Mr M Bradley – Resigned 04/2021 Mr G Lawson – Co-opted 17/03/2021 – Resigned 15/01/2022 Mrs K Hartley-Dunn -Co-opted 14/09/2021 Miss S Bills – Co-opted 14/09/2021 – Resigned 12/02/2022
Animal Centre Manager	Mrs C Plumpton
Swadlincote Shop Manager	Mrs J Phipp
Burton Shop Manager	Mrs A Fontaine-Grice
Registered Address	Hillfield Animal Home Hillfield Lane Stretton Staffordshire DE13 0BN
Accountants	Boffix & Co Accountancy Ltd 2 Charnwood Street Derby Derbyshire DE1 2GT

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

NatWest Bank  
159 High Street  
Burton Upon Trent  
Staffordshire  
DE14 1JG

The Co-Operative Bank  
31 East Street  
Derby  
Derbyshire  
DE1 2AL

Nationwide Bank  
163 High Steet  
Burton-on-Trent  
DE14 1JE

### **Objects and Public Benefit Statement**

The RSPCA Burton upon Trent & 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 Burton upon Trent, Lichfield, Tamworth, Uttoxeter and Ashby de la Zouch.

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 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. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

### **Structure and Management**

A Committee, elected at the AGM governs the branch, who are Trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

The trustees hold monthly meetings at which decisions are made. Day to day running of the animal centre is delegated to a full-time manager. Each of the two shops have their own manager and part time deputy manager.

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 the majority of such risk are those concerned with Health and Safety.

### **Advancement of Animal Welfare**

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. 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 society at large, and 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.

### **Charitable Activities Pursued 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 objects and promotes humane sentiments to humankind as a whole.

Animals in our care receive veterinary treatment, vaccination, worming, 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 the 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 objects, to rehome to those who could not afford them.

We take in, free of charge, lost animals (except for dogs, as these are the responsibility of the local council authority) and take steps to reunite them with owners. This work benefits our local community 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 by advising members of the public the best way to care for their pets and issuing free of charge leaflet guidance. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA Branches by collaborating on the redistribution of animals waiting to be rehomed.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, home visiting, dog walking, animal socialisation, animal care, fostering and fundraising. These benefit local people and companies by providing the possibility of doing work which is compassionate and rewarding.

### **Achievements and Performance**

During the year we continue to follow the latest government guidelines regarding COVID-19 and has therefore been a very difficult year at the Hillfield Animal.

Throughout the year we have however accepted into care 257 cats, 93 dogs, 30 rabbits and 6 Guinea pigs and happily rehomed 266 cats, 91 dogs, 31 rabbits and 8 Guinea pigs. Sadly, we took the decision in the best interests of the animals concerned to put to sleep 14 dogs, 6 cats and 1 rabbit.

During 2021 we decided to relaunch our annual events with the launch of our extremely popular Autumn Fair with over 900 people in attendance. We look forward to the upcoming planned events in 2022

## Financial Report

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting which applies the Financial Reporting Standard (FRS 102) issued on 16 July 2014.

### Reserves Policy

The branch holds reserves to facilitate the continuous provision of animal care through the Animal Home at Stretton for as long as possible against anticipation that expenditure will continue to exceed income, mitigated only by legacy receipts. Reserves are those funds which are freely available for general purposes and are uncommitted. The trustees have established a policy of holding reserves of unrestricted funds equivalent to a minimum of two years based on the average trading deficit, before legacies and exceptional costs, of the last two years OR to maintain a minimum of one year's CASH reserves based on the average total annual expenditure of the last two years, whichever is greater. To maintain this policy, the trustees continue to exercise care in managing resources, particularly when incurring and authorising expenditure and, when possible, restoring reserves from any legacy money and receipts. The trustees monitor this policy by reviewing the level of reserves and existing policy at least once each year or sooner on receipt of any legacy more than £25,000. Review date to be the first full committee meeting following production of the Annual Accounts.

### Investment Policy

The trustees having regard to the reserves policy have operated a policy of keeping available funds in an interest-bearing deposit account.

### Financial Review

A detailed breakdown of all income and expenditure incurred during the year is shown in the Financial Statements attached to this report.

### Risk Register

The biggest risk for the branch remains the continuing operating deficit and the effect this has on branch funds. Without legacies the branch risks running out of funds in the medium term and, while we currently meet our reserves policy, this is something we need to keep under constant review. This risk is further enhanced by the COVID-19 pandemic which, has putting additional strain on the branch with both shops closed and with limited ability to rehome animals.

In summary the key risks are:

- COVID-19 and related impacts to the animal home, shops and the additional risks it presents to our dedicated 'key workers' still running the animal home
- Lack of funds – this is an ongoing issue and we need to ensure we can generate as much income as we can and/or keep costs under control to mitigate the losses
- Lack of Trustees – we rely on volunteer trustees giving up large amounts of their free time and as a result they are often difficult to recruit
- Lack of volunteers – there is a risk that some of our volunteers may not return after the pandemic and these volunteers are vital to the branch providing their time to walk dogs or serve in our shops, amongst other things
- In summary:

Financial activities during the year resulted in an decrease in the level of reserves of £50,595. In 2020 reserves were reported as increasing by £192,819, an decrease in net income of £215,627 compared to the previous year, however this is mainly driven by decrease income from legacies and there remains an obvious continual drain on reserves. Reserves as at 31st December 2021 were £800,016 (£850,607 at 1st January 2020) of which £300,000 had earlier been designated for refurbishment of the Animal Home. This is not a viable option while such losses are incurred.

#### **Future Plans**

We hope to consolidate on the success of our charity shops in both Swadlincote and Burton upon Trent. Further sites for shops within our area will now be investigated as a matter of urgency with the hope that the Branch will eventually become self-supporting without the reliance on legacies and donations.

In addition, we will continue to seek new and improved ways of raising additional funds and the Branch will continue to invest in our most important asset – our staff.

### **Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy, the financial position for the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible to have regard to the Charity Commission's public benefit guidance and to report on their charity's public benefit. The Branch's objective falls within description (k): the advancement of animals' welfare of the charitable purposes in the Charities Act 2011.

The trustees have studied the principles of Public Benefit and are satisfied that the charity fulfils these.

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 12 to 19.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

### Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting

requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Boffix and Co Accountancy

2 Charnwood Street

Derby

DE1 2GT

Date:

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE PERIOD ENDED 31 DECEMBER 2021

	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Incoming Resources:</b>					
Donations and legacies	2	116,727		116,727	337,110
Charitable activities	3	182,812		182,812	211,976
Other trading activities	4	145,718		145,718	110,080
Investment income	5	4	4	8	74
		<b>445,261</b>	<b>4</b>	<b>445,265</b>	<b>659,240</b>
<b>Resources Expended:</b>					
Raising funds	6	133,673		133,673	151,181
Charitable activities	7	360,531	-	360,531	315,239
<b>Total expenditure</b>		<b>494,204</b>	<b>-</b>	<b>494,204</b>	<b>466,420</b>
<b>Net movement in funds</b>		<b>(48,943)</b>	<b>4</b>	<b>(48,939)</b>	<b>192,819</b>
Total funds at 1 January 2021		815,062	35,545	850,607	657,788
<b>Total funds at 31 December 2021</b>		<b>766,119</b>	<b>35,549</b>	<b>801,668</b>	<b>850,607</b>

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

BALANCE SHEET

AT 31 DECEMBER 2021

	Notes	£	2021 £	£	2020 £	£
<b>Fixed assets</b>						
Tangible assets	11		216,821		229,002	
<b>Current assets</b>						
Debtors	12		189,348		189,453	
Cash at bank and in hand			<u>421,295</u>		<u>458,886</u>	
<b>Creditors</b>						
Amounts falling due within one year	13		<u>(25,796)</u>		<u>(26,735)</u>	
<b>Total net assets</b>			<u>801,668</u>		<u>850,607</u>	
<b>Funds</b>						
Restricted funds	14		35,549		35,545	
Unrestricted funds	14		<u>766,119</u>		<u>815,062</u>	
			<u>801,668</u>		<u>850,607</u>	

The accounts were approved by the Board on:

Mrs P Pratt (Chair):

.....

Date: .....

## Notes to the accounts

### 1 Accounting policies

#### a. Basis of preparation

RSPCA Burton Upon Trent & District Branch is a charity registered in England and Wales. The address of the registered office is given in the legal and administrative information on page 3 of these accounts. The nature of the operations of the charity and their principal activities are set out in the Trustees' Report on page 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014 (as updated through Update Bulletin 1 published on 2<sup>nd</sup> February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015.

The charity has applied Update Bulletin 1 published on 2<sup>nd</sup> February 2016 and does not include a Statement of Cash Flows on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### b. Incoming resources

Income is included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income after performance conditions have been met, it is probable that it will be received, and the amount can be measured with sufficient reliability.

Donations are recognised on a receivable basis where the receipt of the donation is probable and can be measured reliably.

Investment income is earned through the holding of assets for investment purposes such as bank deposits. Interest income is recognised using the effective interest method.

#### c. Resources Expended

Expenditure is accounted for on the accruals basis and has been listed under headings that aggregate all the costs related to that activity.

Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure directly associated with animal welfare and related projects and support costs relating to those activities.

Governance costs are those incurred in connection with the management of the charity and its assets, organisation administration and compliance with constitutional and statutory requirements.

d. Tangible Fixed Assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less any estimated residual value, of each asset evenly over its expected useful life as follows:

Land – No Depreciation

Buildings – 2% on cost

Motor vehicles – 25% on cost

Equipment – 10% reducing balance

e. Fund accounting

Restricted funds are accounted for in accordance with the terms of trust arising from the express or implied wishes of donors in so far as these are intended to be binding on the trustees.

Unrestricted funds are available for the charity to use at the discretion of the trustees to meet the objectives of the charity.

f. Tax

The charity is registered for VAT. All income and expenses include VAT where applicable. The charity is exempt for the purposes of UK corporation tax per Schedule 3 of the Charities Act 2011 and it is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.

The charity is also entitled to recover the tax paid by donors, member and customers whose donations or purchases are gift aided.

g. Liabilities

Liabilities are recognised when there is an obligation at the date of the balance sheet where it is probable that, as a result of a past event, there is an obligation for the transfer of economic benefit to settle the liability.

Liabilities are recognised at the amount the charity expects it will pay to settle the debt and where this can be estimated reliably.

h. Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the signing of the financial statements.

The budgeted amount of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Income from donations and legacies**

	Unrestrict ed funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	42,131	-	42,131	58,134
Legacies	74,596	-	74,596	278,976
Charity shop donations	-	-	-	-
Income received	<u>116,727</u>	<u>-</u>	<u>116,727</u>	<u>337,110</u>

**3 Income from charitable activities**

	Unrestrict ed funds £	Restricted funds £	Total 2021 £	Total 2020 £
Adoptions	35,370	-	35,370	37,007
Veterinary services	95,562	-	95,562	1,283
Other	51,880	-	51,880	175,686
Income received	<u>182,812</u>	<u>-</u>	<u>182,812</u>	<u>211,976</u>

**4 Income from other trading activities**

	Unrestrict ed funds £	Restricted funds £	Total 2021 £	Total 2020 £
Animal centre sales	-	-	-	3,432
Fundraising events	4,618	-	4,618	2,496
Charity shop income	140,750	-	140,750	93,088
Other	350	-	350	11,064
Income received	<u>145,718</u>	<u>-</u>	<u>145,718</u>	<u>110,080</u>

**5 Income from investments**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Interest received on cash deposits	8	-	8	74
Income received	<u>8</u>	<u>-</u>	<u>8</u>	<u>74</u>

**6 Analysis of expenditure on raising funds**

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestricted funds Total 2021 £	Unrestricted funds Total 2020 £
Raising funds	981	-	132,692	133,673	136,892
Total resources Expended	<u>981</u>	<u>-</u>	<u>132,692</u>	<u>133,673</u>	<u>136,892</u>

**7 Analysis of expenditure on charitable activities**

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestricted funds Total 2021 £	Unrestricted funds Total 2020 £
Charitable activities	54,078	-	306,453	360,531	329,529
Total resources Expended	<u>54,078</u>	<u>-</u>	<u>306,453</u>	<u>360,531</u>	<u>329,529</u>

**8 Support costs**

	Unrestricted funds Total 2021 £	Unrestricted funds Total 2020 £
Office costs		404,696
Staff costs	310,124	
Property costs	87,772	
Telephone costs	2,370	
Motor expenses	3,890	
Computer expenses	7,128	
Administrative expenditures	22,324	
Professional costs	2,654	12,269
Accountancy services	2,883	2,130
Resources Expended	439,145	419,095

**9 Trustees' and key management personnel remuneration and expenses**

None of the trustees received any remuneration during the year (2019: £0). Expenses amounting to £0 (2019: £0) were reimbursed to 0 (2019: 0) trustees during the year for travel and support costs.

**10 Staff costs**

	2021 £	2020 £
Wages and Salaries	296,810	270,146
Social security costs	8,876	7,673
Pensions	4,438	3,652
Total	310,124	281,471

The charity employed 22 staff during 2021 (2020: 21).

Of these employees 0 staff earned above £60,000 during the period (2020: 0).

**11 Tangible fixed assets**

	Land £	Buildings £	Motor vehicles £	Equipme nt £	Website £	Total £
<b>Cost</b>						
At 1 January 2021	7,000	360,764	10,520	86,698	4,755	469,737
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
<b>At 31 December 2021</b>	<b>7,000</b>	<b>360,764</b>	<b>10,520</b>	<b>86,698</b>	<b>4,755</b>	<b>469,737</b>
<b>Depreciation</b>						
At 1 January 2021	-	183,452	10,520	44,643	2,120	240,735
Charge for year	-	7,215	-	4,673	293	12,181
<b>At 31 December 2021</b>	<b>-</b>	<b>190,667</b>	<b>10,520</b>	<b>49,316</b>	<b>2,413</b>	<b>252,916</b>
<b>Net book value at 31 December 2021</b>	<b>7,000</b>	<b>170,097</b>	<b>-</b>	<b>37,382</b>	<b>2,342</b>	<b>216,821</b>
Net book value at 1 January 2021	7,000	177,312	-	42,055	2,635	229,002

**12 Debtors**

	Total 2021 £	Total 2020 £
Legacies	141,038	100,567
Other debtors	48,310	88,887
	<b>189,348</b>	<b>189,454</b>

**13 Creditors: amounts falling due within one year**

	Total 2021	Total 2020
	£	£
Trade creditors	22,274	13,412
Other creditors	3,522	13,323
	<u>25,796</u>	<u>26,735</u>

**14 Summary of fund movements**

	Funds brought forward £	Income £	Expenditure £	Transfers £	Funds carried forward £
Unrestricted funds	815,062	445,261	494,204	(2,783)	763,336
Restricted funds	35,545	4	-	2,783	38,332
Total resources Expended	<u>850,607</u>	<u>445,265</u>	<u>494,204</u>	<u>-</u>	<u>801,668</u>

**15 Capital commitments**

As of the year end date of 31 December 2021, there are no capital commitments that the charitable company has that are contracted for but not provided in the financial statements (2020: £0).

**16 Related party transactions**

During the year the company made no transactions to any related parties (2020: £0).

**RSPCA Burton upon Trent & District Branch**

England & Wales - Charity number 232234

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# Accounts

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**Burton upon Trent  
& District Branch**

Registered Charity No. 232234

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
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RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
LEGAL AND ADMINISTRATIVE INFORMATION

Registered charity name.....RSPCA Burton Upon Trent and District Branch

Charity Number 232234

Trustees  
Mrs P Pratt (Chair)  
Mrs A Whitehurst (Secretary)  
Mrs L Ferguson  
Mrs M Pitchfork  
Mrs P Tyler  
Mr K Spalding (Treasurer) (Appointed 11 February 2020)  
(Resigned 8 September 2020)  
Miss A Howard (Treasurer)  
Mrs J Bristow  
Ms L McDermott  
Mr M Bradley  
Mr A Ashton (appointed March 2020)

Animal Centre Manager Mrs C Plumpton

Swadlincote Shop Manager Mrs J Phipp

Public Engagement Manager Mrs S O'Neil (Resigned 3 April 2020)

Burton Shop Manager Mrs A Fontaine-Grice

Principle Address  
Hillfield Animal Home  
Hillfield Lane  
Stretton  
Burton Upon Trent  
Staffordshire  
DE13 0BN

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Accountants

Alexander Accountancy  
12 Granary Wharf Business Park  
Wetmore Road  
Burton upon Trent  
Staffordshire  
DE14 1D

Bankers

Natwest Bank  
159 High Street  
Burton Upon Trent  
Staffordshire  
DE14 1JG

The Co Operative Bank  
203 Station Street  
Burton Upon Trent  
DE14 1AN

### **Objects and Public Benefit Statement**

The RSPCA Burton upon Trent & 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 Burton upon Trent, Lichfield, Tamworth, Uttoxeter and Ashby de la Zouch.

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 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. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

### **Structure and Management**

A Committee, elected at the AGM governs the branch, who are Trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

The trustees hold monthly meetings at which decisions are made. Day to day running of the animal centre is delegated to a fulltime manager. Each of the two shops have their own manager and part time deputy manager.

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 the majority of such risk are those concerned with Health and Safety.

### **Advancement of Animal Welfare**

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. 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 society at large, and 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.

**Charitable Activities Pursued 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 objects and promotes humane sentiments to humankind as a whole.

Animals in our care receive veterinary treatment, vaccination, worming, 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 the 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 objects, to rehome to those who could not afford them.

We take in, free of charge, lost animals (except for dogs, as these are the responsibility of the local council authority) and take steps to reunite them with owners. This work benefits our local community 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 by advising members of the public the best way to care for their pets and issuing free of charge leaflet guidance. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA Branches by collaborating on the redistribution of animals waiting to be rehomed.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, home visiting, dog walking, animal socialisation, animal care, fostering and fundraising. These benefit local people and companies by providing the possibility of doing work which is compassionate and rewarding.

**Achievements and Performance**

This has been a very difficult year at the Hillfield Animal Home since the onset of the pandemic.

We have however accepted into care 200 cats, 98 dogs, 29 rabbits and 10 Guinea pigs and happily rehomed 208 cats, 97 dogs, 33 rabbits and 6 Guinea pigs. Sadly we took the decision in the best interests of the animals concerned to put to sleep 9 dogs, 15 cats and 2 rabbits. As the animal home was closed on 23<sup>rd</sup> March 2020 as instructed by the Government, DEFRA and the Society, our main reason for being a rehoming animal centre has been drastically curtailed.

In addition to the Hillfield Animal Home being closed we also had to close our charity shops in Swadlincote and Burton upon Trent, which, since their inception, have been an amazing source of income to our Branch. They were able to reopen in June 2020, were closed again in November 2020 and briefly reopened in December 2020 before being closed again.

We have been unable to carry out any of our usual fund raising activities due to the pandemic. No car boots, Spring or Summer Fairs, and our popular Christmas Market, which has naturally reduced our income.

### **Financial Report**

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting which applies the Financial Reporting Standard (FRS 102) issued on 16 July 2014.

#### Reserves Policy

The branch holds reserves to facilitate the continuous provision of animal care through the Animal Home at Stretton for as long as possible against anticipation that expenditure will continue to exceed income, mitigated only by legacy receipts. Reserves are those funds which are freely available for general purposes and are uncommitted. The trustees have established a policy of holding reserves of unrestricted funds equivalent to a minimum of two years based on the average trading deficit, before legacies and exceptional costs, of the last two years OR to maintain a minimum of one year's CASH reserves based on the average total annual expenditure of the last two years, whichever is greater. To maintain this policy, the trustees continue to exercise care in managing resources, particularly when incurring and authorising expenditure and, when possible, restoring reserves from any legacy money and receipts. The trustees monitor this policy by reviewing the level of reserves and existing policy at least once each year or sooner on receipt of any legacy more than £25,000. Review date to be the first full committee meeting following production of the Annual Accounts.

#### Investment Policy

The trustees having regard to the reserves policy have operated a policy of keeping available funds in an interest-bearing deposit account.

#### Financial Review

A detailed breakdown of all income and expenditure incurred during the year is shown in the Financial Statements attached to this report.

#### Risk Register

The biggest risk for the branch remains the continuing operating deficit and the effect this has on branch funds. Without legacies the branch risks running out of funds in the medium term and, while we currently meet our reserves policy, this is something we need to keep under constant review. This risk is further enhanced by the emerging COVID-19 pandemic which, at the time of writing, is putting additional strain on the branch with both shops closed and with limited ability to rehome animals.

In summary the key risks are:

- COVID-19 and related impacts to the animal home, shops and the additional risks it presents to our dedicated 'key workers' still running the animal home
- Lack of funds – this is an ongoing issue and we need to ensure we can generate as much income as we can and/or keep costs under control to mitigate the losses
- Lack of Trustees – we rely on volunteer trustees giving up large amounts of their free time and as a result they are often difficult to recruit
- Lack of volunteers – there is a risk that some of our volunteers may not return after the pandemic and these volunteers are vital to the branch providing their time to walk dogs or serve in our shops, amongst other things

In summary:

Financial activities during the year resulted in an increase in the level of reserves of £192,819. In 2019 reserves were reported as falling by £15,600, an increase in net income of £208,419 compared to the previous year, however this is mainly driven by income from legacies and there remains an obvious continual drain on reserves. Reserves as at 31<sup>st</sup> December 2020 were £850,607 (£657,788 at 1<sup>st</sup> January 2019) of which £300,000 had earlier been designated for refurbishment of the Animal Home. This is not a viable option while such losses are incurred.

### **Future Plans**

We hope to consolidate on the success of our charity shops in both Swadlincote and Burton upon Trent. Further sites for shops within our area will now be investigated as a matter of urgency with the hope that the Branch will eventually become self-supporting without the reliance on legacies and donations.

In addition, we will continue to seek new and improved ways of raising additional funds and the Branch will continue to invest in our most important asset – our staff.

### **Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
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- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
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The trustees are responsible for keeping accounting records which disclose with reasonable accuracy, the financial position for the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible to have regard to the Charity Commission's public benefit guidance and to report on their charity's public benefit. The Branch's objective falls within description (k): the advancement of animals' welfare of the charitable purposes in the Charities Act 2011.

The trustees have studied the principles of Public Benefit and are satisfied that the charity fulfils these.

Due to the restrictions on meetings in 2020 introduced because of the ongoing COVID-19 pandemic the trustees have been unable to arrange the Annual General Meeting (AGM) at a physical venue. As an emergency measure the business that would be conducted at the AGM has been dealt with remotely with the use of electronic media.

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**Independent examiner's report to the Trustees of RSPCA Burton Upon Trent and District Branch**

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 12 to 19.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Wayne Penlington FCCA

Alexander Accountancy

12 Granary Wharf Business Park

Wetmore Road

Burton upon Trent

Staffordshire, DE14 1DU

Date: 28/6/2021

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 NOTES TO THE ACCOUNTS  
 FOR THE PERIOD ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	11	229,002	230,527
<b>Current assets</b>			
Debtors	12	189,453	233,484
Cash at bank and in hand		458,886	251,399
<b>Creditors</b>			
Amounts falling due within one year	13	(26,735)	(57,622)
<b>Total net assets</b>		<b>850,607</b>	<b>657,788</b>
<b>Funds</b>			
Restricted funds	14	35,545	35,545
Unrestricted funds	14	815,062	622,243
		<b>850,607</b>	<b>657,788</b>

The accounts were approved by the Board on:

Mrs P Pratt (Chair):



.....

Date: 26-6-2021  
 .....

## RSPCA BURTON UPON TRENT &amp; DISTRICT BRANCH

## TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Un- Restricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Incoming Resources:</b>					
Donations and legacies	2	337,110	-	337,110	309,726
Charitable activities	3	211,976	-	211,976	87,447
Other trading activities	4	110,080	-	110,080	204,367
Investment income	5	74	-	74	212
		<b>659,239</b>	<b>-</b>	<b>659,239</b>	<b>597,752</b>
<b>Resources Expended:</b>					
Raising funds	6	151,181	-	151,181	157,522
Charitable activities	7	315,239	-	315,239	455,801
<b>Total expenditure</b>		<b>466,420</b>	<b>-</b>	<b>466,420</b>	<b>613,352</b>
<b>Net movement in funds</b>		<b>192,819</b>	<b>-</b>	<b>192,819</b>	<b>(15,600)</b>
Total funds at 1 January 2020		622,243	35,545	657,788	673,388
<b>Total funds at 31 December 2020</b>		<b>815,062</b>	<b>35,545</b>	<b>850,607</b>	<b>657,788</b>

**1 Accounting policies**

**a. Basis of preparation**

RSPCA Burton Upon Trent & District Branch is a charity registered in England and Wales. The address of the registered office is given in the legal and administrative information on page 3 of these accounts. The nature of the operations of the charity and their principal activities are set out in the Trustees' Report on page 5.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16<sup>th</sup> July 2014 (as updated through Update Bulletin 1 published on 2<sup>nd</sup> February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015.

The charity has applied Update Bulletin 1 published on 2<sup>nd</sup> February 2016 and does not include a Statement of Cash Flows on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b. Incoming resources**

Income is included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income after performance conditions have been met, it is probable that it will be received, and the amount can be measured with sufficient reliability.

Donations are recognised on a receivable basis where the receipt of the donation is probable and can be measured reliably.

Investment income is earned through the holding of assets for investment purposes such as bank deposits. Interest income is recognised using the effective interest method.

**c. Resources Expended**

Expenditure is accounted for on the accruals basis and has been listed under headings that aggregate all the costs related to that activity.

Costs of generating funds are those costs incurred in attracting voluntary income. Charitable activities include expenditure directly associated with animal welfare and related projects and support costs relating to those activities.

Governance costs are those incurred in connection with the management of the charity and its assets, organisation administration and compliance with constitutional and statutory requirements.

d. Tangible Fixed Assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less any estimated residual value, of each asset evenly over its expected useful life as follows:

Land - No Depreciation

Buildings - 2% on cost

Motor vehicles - 25% on cost

Equipment - 10% reducing balance

e. Fund accounting

Restricted funds are accounted for in accordance with the terms of trust arising from the express or implied wishes of donors in so far as these are intended to be binding on the trustees.

Unrestricted funds are available for the charity to use at the discretion of the trustees to meet the objectives of the charity.

f. Tax

The charity is registered for VAT. All income and expenses include VAT where applicable. The charity is exempt for the purposes of UK corporation tax per Schedule 3 of the Charities Act 2011 and it is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010.

The charity is also entitled to recover the tax paid by donors, member and customers whose donations or purchases are gift aided.

g. Liabilities

Liabilities are recognised when there is an obligation at the date of the balance sheet where it is probable that, as a result of a past event, there is an obligation for the transfer of economic benefit to settle the liability.

Liabilities are recognised at the amount the charity expects it will pay to settle the debt and where this can be estimated reliably.

h. Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the signing of the financial statements.

The budgeted amount of income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 NOTES TO THE ACCOUNTS  
 FOR THE PERIOD ENDED 31 DECEMBER 2020

**2 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations	58,134	-	58,134	63,503
Legacies	278,976	-	278,976	242,223
Charity shop donations	-	-	-	-
Income received	<u>337,110</u>	<u>-</u>	<u>337,110</u>	<u>305,726</u>

**3 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Adoptions	35,007	-	37,007	38,006
Veterinary services	1,283	-	1,283	897
Other	175,686	-	175,686	48,544
Income received	<u>211,976</u>	<u>-</u>	<u>211,976</u>	<u>87,447</u>

**4 Income from other trading activities**

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Animal centre sales	3,432	-	3,432	4,320
Fundraising events	2,496	-	2,496	9,769
Charity shop income	93,088	-	93,088	184,375
Other	11,064	-	11,064	5,903
Income received	<u>110,080</u>	<u>-</u>	<u>110,080</u>	<u>204,367</u>

**5 Income from investments**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Interest received on cash deposits	74	-	74	212
Income received	<u>212</u>	<u>-</u>	<u>212</u>	<u>220</u>

**6 Analysis of expenditure on raising funds**

	Activities undertaken directly	Grant Funding	Support costs	Unrestrict- ed funds Total 2020	Unrestrict- ed funds Total 2019
	£	£	£	£	£
Raising funds	3,983	-	132,909	136,892	157,552
Total resources Expended	<u>3,983</u>	<u>-</u>	<u>132,909</u>	<u>136,892</u>	<u>157,552</u>

**7 Analysis of expenditure on charitable activities**

	Activities undertaken directly	Grant Funding	Support costs	Unrestrict- ed funds Total 2020	Unrestrict- ed funds Total 2019
	£	£	£	£	£
Charitable activities	43,343	-	286,186	329,529	455,801
Total resources Expended	<u>43,343</u>	<u>-</u>	<u>286,186</u>	<u>329,529</u>	<u>455,801</u>

**8 Support costs**

	Unrestrict- ed funds Total 2020	Unrestrict- ed funds Total 2019
	£	£
Office costs	404,696	509,936
Professional costs	12,269	1,960
Accountancy services	2,130	2,115
Resources Expended	<u>419,095</u>	<u>514,011</u>

**9 Trustees' and key management personnel remuneration and expenses**

None of the trustees received any remuneration during the year (2019: £0). Expenses amounting to £0 (2019: £0) were reimbursed to 0 (2019: 0) trustees during the year for travel and support costs.

**10 Staff costs**

	2020 £	2019 £
Wages and Salaries	270,146	332,327
Social security costs	7,673	19,329
Pensions	3,652	4,440
<b>Total</b>	<b>281,471</b>	<b>356,096</b>

The charity employed 22 staff during 2020 (2019: 21).

Of these employees 0 staff earned above £60,000 during the period (2019: 0).

**11 Tangible fixed assets**

	Land £	Buildings £	Motor vehicle s £	Equipmen t £	Websit e £	Total £
<b>Cost</b>						
At 1 January 2019	7,000	360,764	10,520	74,894	4,755	457,933
Additions	-	-	-	11,804	-	11,804
Disposals	-	-	-	-	-	-
<b>At 31 December 2020</b>	<b>7,000</b>	<b>360,764</b>	<b>10,520</b>	<b>86,698</b>	<b>4,755</b>	<b>469,737</b>
<b>Depreciation</b>						
At 1 January 2019	-	176,237	9,372	39,970	1,827	227,406
Charge for year	-	7,215	1,148	4,673	293	13,329
<b>At 31 December 2020</b>	<b>-</b>	<b>183,452</b>	<b>10,520</b>	<b>44,643</b>	<b>2,120</b>	<b>240,735</b>
<b>Net book value at 31 December 2020</b>	<b>7,000</b>	<b>177,312</b>	<b>-</b>	<b>42,055</b>	<b>2,635</b>	<b>229,002</b>
Net book value at 1 January 2019	7,000	184,527	1,148	34,924	2,928	230,527

RSPCA BURTON UPON TRENT & DISTRICT BRANCH  
 NOTES TO THE ACCOUNTS  
 FOR THE PERIOD ENDED 31 DECEMBER 2020

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**12 Debtors**

	Total 2020 £	Total 2019 £
Legacies	100,567	157,889
Other debtors	88,887	75,595
	<u>189,454</u>	<u>233,484</u>

**13 Creditors: amounts falling due within one year**

	Total 2020 £	Total 2019 £
Trade creditors	13,412	12,361
Other creditors	13,323	45,261
	<u>26,735</u>	<u>57,622</u>

**14 Summary of fund movements**

	Funds brought forward £	Income £	Expenditur e £	Transfers £	Funds carried forward £
Unrestricted funds	622,243	659,239	(466,420)	-	815,062
Restricted funds	35,545	-	-	-	35,545
Total resources Expended	<u>657,788</u>	<u>659,239</u>	<u>(466,420)</u>	-	<u>850,607</u>

**15 Capital commitments**

As of the year end date of 31 December 2020, there are no capital commitments that the charitable company has that are contracted for but not provided in the financial statements (2019: £0).

**16 Related party transactions**

During the year the company made no transactions to any related parties (2019: £0).