



# **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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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.

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## 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

		Un- Restricted Funds	Restricted Funds	Total 2021	Total 2020
	Notes	£	£	£	£
<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

		2021	2020
	Notes	£	£
<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**

	Unrestricted 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	<b>116,727</b>	<b>-</b>	<b>116,727</b>	<b>337,110</b>

**3 Income from charitable activities**

	Unrestricted 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	<b>182,812</b>	<b>-</b>	<b>182,812</b>	<b>211,976</b>

**4 Income from other trading activities**

	Unrestricted 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	<b>145,718</b>	<b>-</b>	<b>145,718</b>	<b>110,080</b>

**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	<u>439,145</u>	<u>419,095</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

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

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 £	Equipment £	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).