



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

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 Mrs L Darling - Appointed 13/09/2023
Branch Manager/CEO 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

DE1 2GT

Date:

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

		Un- Restricted Funds	Restricted Funds	Total 2023	Total 2022
	Notes	£	£	£	£
Incoming Resources:					
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
		591,262	273	591,536	432,124
Resources Expended:					
Raising funds	6	125,086		125,086	154,771
Charitable activities	7	427,181	197	427,378	365,859
Total expenditure		552,267	197	552,464	520,630
Net movement in funds		38,995	76	39,072	(88,506)
Total funds at 1 January 2023		677,613	35,549	713,162	801,668
Total funds at 31 December 2023		716,608	35,625	752,234	713,162

RSPCA BURTON UPON TRENT & DISTRICT BRANCH

BALANCE SHEET

AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		224,666		205,591
Current assets					
Debtors	12		138,448		165,823
Cash at bank and in hand			393,116		346,307
			<u> </u>		<u> </u>
Creditors					
Amounts falling due within one year	13		(3,997)		(4,558)
			<u> </u>		<u> </u>
Total net assets			<u>752,233</u>		<u>713,163</u>
Funds					
Restricted funds	14		8,284		35,549
Unrestricted funds	14		743,950		677,613
			<u>752,234</u>		<u>713,162</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 16th July 2014 (as updated through Update Bulletin 1 published on 2nd 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 1st January 2015.

The charity has applied Update Bulletin 1 published on 2nd 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 2023 £	Total 2022 £
Donations	113,195	-	113,195	91,162
Legacies	71,851	-	71,851	45,633
Charity shop donations	-	-	-	-
Income received	185,046	-	185,046	136,795

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	145,340	-	145,340	62,358

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	259,029	-	259,029	232,612

5 Income from investments

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

6 Analysis of expenditure on raising funds

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestricted funds Total 2023 £	Unrestricted funds Total 2022 £
Raising funds	11,267	-	113,819	125,086	154,771
Total resources Expended	11,267	-	113,819	125,086	154,771

7 Analysis of expenditure on charitable activities

	Activities undertaken directly £	Grant Funding £	Support costs £	Unrestricted funds Total 2023 £	Unrestricted funds Total 2022 £
Charitable activities	74,593	-	352,785	427,378	365,859
Total resources Expended	74,593	-	352,785	427,378	365,859

8 Support costs

	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
Resources Expended	<u>466,604</u>	<u>453,593</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

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

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
	£	£	£	£	£	£
Cost						
At 1 January 2023	7,000	360,764	10,520	86,091	4,755	469,130
Additions	-	29,504	-	-	-	29,504
Disposals	-	-	-	-	-	-
At 31 December 2023	7,000	390,268	10,520	86,091	4,755	498,634
Depreciation						
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	-	-	-	-	-	-
At 31 December 2023	-	204,286	10,520	56,304	2,858	273,968
Net book value at 31 December 2023	7,000	185,982	-	29,787	1,897	224,666
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
	138,448	165,823

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>-</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).