



**RSPCA Keighley, Craven &
Upper Wharfedale Branch**
Registered Charity No. 232237

ANNUAL REPORT 2021

This report contains the following documents presented at the Annual General Meeting of the Branch held on 30 September 2022.

Trustees' Annual Report for the year ended 31 December 2021.

Independent Examiner's Report & Financial Accounts for the year ended 31 December 2021.

A copy of the RSPCA West Yorkshire Group Annual Inspectorate Report 2021 is included in this report.

RSPCA KEIGHLEY CRAVEN & UPPER WHARFEDALE BRANCH

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2021

Reference and Administrative Details as at 31 December 2021

Charity Number 232237

Trustees

Chair Jayne Woodward

Treasurer Jan Brannelly

Secretary Rob Stow

Mandie Anderson
Jane Taylor
Francis Woodward
Mike Hogg

Principal Address RSPCA Keighley Craven & Upper Wharfedale
PO Box 59
Barnoldswick
Lancs. BB18 9AN

Independent Examiner J S Andrews & Co.
22 Dalesview Close
Clapham
Lancaster
North Yorkshire
LA2 8RP

Bankers CAF Bank Ltd
25 Kings Hill Avenue West
Mailing
Kent
ME19 4JQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as an unincorporated association. It operates as an autonomous branch of the National RSPCA subject to its rules for branches.

A committee elected at the AGM governs the branch. Members of the committee are Trustees of the branch and are briefed on their responsibilities prior to their acceptance of the role. The trustees hold regular meetings at which decisions are made.

The trustees actively review the risks that the charity faces through regular operational and financial reviews. The trustees also examine other operational and business risks facing the branch, and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- 1 Insufficient branch-generated income
- 2 Unpredictable income from legacies

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

The objects of the branch are to promote the work and objects of the National Society of the RSPCA, with particular reference to the area of the branch.

The key aim is to find suitable new homes for as many animals as possible, within the constraints of the Branch's resources and with regard to the National Society's policies.

The main activity to achieve this is the operation of an animal adoption/ re-homing programme through PBE cattery / cat fostering and boarding at RSPCA East Lancs. This activity is supported by a variety of volunteer roles.

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 this duty under the Charities Act 2011, s.17 to have due regard to public benefit guidance published by the Commission.

ACHIEVEMENTS AND PERFORMANCE

The branch re-homed 127 animals (12 dogs, 115 cats), which is a slight decrease of 9 on last year's figures. 4 cats were returned for re-homing after failed adoption. We are pleased that the branch has been able to maintain a similar level of activity to previous years.

More than 55% of animals coming into branch care were classed as 'RSPCA generated' animals. 44% were branch welfare concerns and 1% returned for re-homing after a failed adoption. This approach is consistent with the aims of the national organization, as it shifts its focus to those animals that have been identified by RSPCA officers as needing immediate assistance, rather than accepting animals from non-RSPCA sources. A high percentage of cats stay in foster care until adopted which helps greatly in keeping costs down as do the food donations we collect, what we do not use for our animals in our care we pass to the inspectorate. The ability to collect donations was hampered throughout 2021 due to the impact of Covid-19.

Compulsory micro-chipping of dogs came into effect in April 2016 and the branch continues to help by micro-chipping 8 branch dogs, either directly or through welfare vouchers. This will hopefully help to reunite them with their owners should they go missing. Sadly this is a drop in the ocean compared to the c.66,000 dogs that are picked up from our nation's streets having strayed or been stolen every year. The branch also micro-chipped 115 branch cats and 2 public owned cats. The branch helped neuter 8 branch dogs and 115 branch cats, and 6 public owned dogs and 37 public owned cats. We help wherever we can with neutering to help reduce unwanted litters and in certain cases with initial help at a vets for the sake of the animal's welfare. Overall we issued 3 dog welfare vouchers and 7 cat welfare vouchers. 20 feral cats were caught, neutered and re-released.

The branch continues to have a close relationship with the neighboring Altham branch and continued to rent kennels throughout 2021 allowing the branch to take in more RSPCA generated dogs.

Due to the impact of Covid-19 the branch were not able to hold any fundraising events until 31 July but managed to hold nine fundraising event during the remainder of 2021. Volunteers continued to find ways to raise funds in alternate ways, but the total funds raised was down on previous years pre 2020.

The branch continued to successfully hold several virtual trustee meetings throughout the year.

Trustees recognise the importance of volunteers' contributions and strive to create an environment where volunteers feel valued and involved. Volunteers contribute in many different ways, from cat fostering, which has been invaluable during the pandemic, to organising or supporting fundraising events. The trustees wish to acknowledge the hard work and dedication of all volunteers, whatever their role, whose commitment was seen more than ever throughout a difficult year.

FINANCIAL REVIEW

The total incoming resources for the year amounted to £45,900
(2019: £51,187)

Expenditure for the year amounted to £61,854
(2019: £68,055)

The profit for the year was -£15,954
(2019: -£16,868)

Reserves Policy

The Branch held reserves of £135,250 at 31 December 2020
(2019: £151,204)

We hold reserves in order that the service level provided for animal welfare is maintained if there is a reduction in incoming resources. Reserves are those funds which are freely available for general purpose and are not committed. The trustees aim has been to hold reserves of unrestricted funds equivalent to two year's expenditure.

Investment Policy

Our relevantly modest resources demand that a cautious and secure investment policy is pursued. Consequently, our unrestricted funds are held in an interest earning account with a Bank specializing exclusively in accounts for charitable organisations.

FUTURE PLANS

The branch will continue to promote fostering as an alternative to kennels, as we believe this provides a better environment for the animal. Fostering also allows us to learn more about them prior to offering them for adoption.

We will continue to work in partnership with the Inspectorate and other agencies, prompting preventive care through microchipping and flea and worm treatments. We will actively promote neutering by offering financial help with the cost.

Volunteers remain the backbone of all branch activities. We will continue our efforts to recruit and maintain a team of volunteers to carry out fundraising and animal welfare activities across the Keighley, Craven and Upper Wharfedale area.

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:

- 1 select suitable accounting policies and apply them consistently;
- 2 make judgements and estimates that are reasonable and prudent;
- 3 state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4 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 accurately disclose the financial position of 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.

DECLARATION

The Trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees

Signature



Robert Stow

Secretary

30 September 2022


R S P C A Keighley, Craven and Upper Wharfedale Branch
Charity number 232237 - England and Wales

**Independent Examiner's Report
and
Statement of Accounts
for the
Year Ended 31 December 2021**

R S P C A Keighley, Craven and Upper Wharfedale Branch

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R S P C A Keighley, Craven and Upper Wharfedale Branch

**Independent Examiner's Report from J S Andrews FCCA
to the
Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch**

In respect of the statement of accounts for the year ended 31 December 2021 on pages 7 to 12:

- Respective responsibilities of the trustees and the independent examiner

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

As trustees, your responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

As independent examiner, I have responsibilities within the following:

The Regulations.

The Act.

Directions given by the Charity Commission for England and Wales in the guidance document 'Independent Examination of Charity Accounts: Directions and Guidance for Examiners (CC32) December 2017' ('the Directions').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

As independent examiner, my responsibilities include, but are not limited to:

Completion of an independent examination of the statement of accounts, accounting records and other relevant information.

Continued

R S P C A Keighley, Craven and Upper Wharfedale Branch

**Independent Examiner's Report from J S Andrews FCCA
to the
Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch
Continued**

Stating whether particular matters have come to my attention in completing my independent examination of the statement of accounts, accounting records and other relevant information.

- Basis of my independent examiner's report

I completed an independent examination of the statement of accounts, accounting records and other relevant information in accordance with the Regulations, the Act and the Directions.

An independent examination includes the following:

A review of the statement of accounts, accounting records and other relevant information, and a comparison of those items.

Consideration of any unusual items included in the statement of accounts, accounting records and other relevant information, and seeking explanations from the trustees regarding such matters.

An independent examination is a form of external scrutiny that provides a limited check on specific matters. An independent examination does not provide all the evidence that is required in an audit. Therefore, I do not express an audit opinion on the statement of accounts, accounting records and other relevant information, and neither do I express an opinion on whether the statement of accounts shows a true and fair view. My independent examiner's report is limited to those matters contained in the following statement:

- Independent examiner's statement

In completing my independent examination of the statement of accounts, accounting records and other relevant information, none of the following came to my attention:

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare sufficient accounting records and other relevant information in accordance with the Regulations and the Act has not been met.

Any matters which give me reasonable cause to believe that in any material aspect the trustees' responsibility to prepare a statement of accounts from the accounting records and other relevant information in accordance with the Regulations, the Act and the SORP has not been met.

Any matters to which, in my opinion, attention should be drawn to enable a proper understanding of the statement of accounts to be reached.

J S Andrews

J S Andrews FCCA
J S Andrews & Co
Chartered Certified Accountants
22 Dalesview Close
Clapham
North Yorkshire
LA2 8RP

7 October 2022

R S P C A Keighley, Craven and Upper Wharfedale Branch

**Accountants' Report from J S Andrews & Co Chartered Certified Accountants
to the
Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch**

In respect of the statement of accounts for the year ended 31 December 2021 on pages 7 to 12:

As trustees, you have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

As trustees, your responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, accounting records and other relevant information.

To assist you with your responsibilities and in accordance with your instructions, we have prepared the statement of accounts on your behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist you with your responsibilities and in accordance with your instructions, we have completed an independent examination of the statement of accounts, accounting records and other relevant information that you have made available to us, in accordance with the independent examiner's report on pages 1 and 2.

We have completed our work on your behalf from the accounting records and other relevant information that you have made available to us.

We have relied on the accounting records and other relevant information that you have made available to us as being true, correct and complete. Other than the procedures explained in the basis of the independent examiner's report on page 2, we have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information that you have made available to us, and our work relating thereto has not been designed to identify significant errors or weaknesses therein. Therefore, other than the independent examiner's statement on page 2, we do not give any comment on the statement of accounts or the accounting records and other relevant information that you have made available to us.

Continued

R S P C A Keighley, Craven and Upper Wharfedale Branch

**Accountants' Report from J S Andrews & Co Chartered Certified Accountants
to the
Trustees of R S P C A Keighley, Craven and Upper Wharfedale Branch
Continued**

Our work on your behalf is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

To the fullest extent within laws and regulations, we do not accept responsibility to any third parties for our work relating to the statement of accounts or for this report.

The statement of accounts and this report have been prepared only for your use as trustees and for information contained therein to be sent to the Charities Commission for England and Wales.

J S Andrews & Co

J S Andrews & Co
Chartered Certified Accountants
22 Dalesview Close
Clapham
Lancaster
North Yorkshire
LA2 8RP

7 October 2022

R S P C A Keighley, Craven and Upper Wharfedale Branch

**Declaration from the Trustees
of
R S P C A Keighley, Craven and Upper Wharfedale Branch
to
J S Andrews & Co Chartered Certified Accountants**

In respect of the statement of accounts for the year ended 31 December 2021 on pages 7 to 12:

We approve the statement of accounts.

We acknowledge that, as trustees, we have responsibilities within the following:

The Charities (Accounts and Reports) Regulations 2008 ('the Regulations').

The Charities Act 2011 ('the Act').

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019 ('the SORP').

Any other directives, conditions or restrictions imposed upon the charity by regulation, benefactors or other relevant parties.

We acknowledge that, as trustees, our responsibilities include, but are not limited to:

Preparation of a statement of accounts which shows a true and fair view.

Preparation of sufficient accounting records and other relevant information.

Preparation of a trustees' annual report which should accompany and accurately reflect the information contained in the statement of accounts.

Ascertaining whether the charity is required to have an audit of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have an independent examination of the statement of accounts, accounting records and other relevant information.

Ascertaining whether the charity is required to have any other examination or review of the statement of accounts, financial records and other relevant information.

To assist us with our responsibilities, we have instructed you to prepare the statement of accounts on our behalf in accordance with the Regulations, the Act, the SORP and generally accepted accounting practice.

To assist us with our responsibilities, we have instructed you to complete an independent examination of the statement of accounts, accounting records and other relevant information that we have made available to you, in accordance with the independent examiner's report on pages 1 and 2.

We confirm that an audit or any other examination or review of the statement of accounts, accounting records and other relevant information is not required.

We have made available to you all accounting records and other relevant information necessary to enable you complete your work on our behalf.

Continued

R S P C A Keighley, Craven and Upper Wharfedale Branch

**Declaration from the Trustees
of
R S P C A Keighley, Craven and Upper Wharfedale Branch
to
J S Andrews & Co Chartered Certified Accountants
Continued**

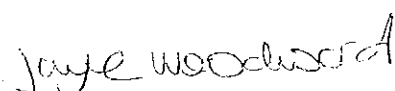
The accounting records and other relevant information that we have made available to you are true, correct and complete. We acknowledge that, other than the procedures explained in the basis of the the independent examiner's report on page 2, you have not completed extensive procedures to verify the accuracy or completeness of the accounting records and other relevant information that we have made available to you, and your work relating thereto has not been designed to identify significant errors or weaknesses therein. We acknowledge that, therefore, other than the independent examiner's statement on page 2, you do not give any comment on the statement of accounts or the accounting records and other relevant information that we have made available to you.

We acknowledge that your work on our behalf is subject to the professional standards of the Association of Chartered Certified Accountants and has been undertaken within those professional standards.

We acknowledge that, to the fullest extent within laws and regulations, you do not accept responsibility to any third parties for your work relating to the statement of accounts or for the reports on pages 1 to 4.

We acknowledge that the statement of accounts and the reports on pages 1 to 4 have been prepared only for our use as trustees and for information contained therein to be sent to the Charities Commission for England and Wales.

Signed on behalf of the trustees.



J Woodward
Trustee
Chairperson

7 October 2022



J Brannelly
Trustee
Treasurer

7 October 2022



R Stow
Trustee
Secretary

7 October 2022

R S P C A Keighley, Craven and Upper Wharfedale Branch

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	2021	2020
		£	£
Unrestricted funds - income	2 and 4		
Collections, donations and miscellaneous fund raising		35,099	30,784
Animal adoptions		11,460	11,500
R S P C A case animals		1,424	2,437
Subscriptions		77	113
Insurance commission		202	110
Bank interest		14	111
Donated professional services		885	845
		<hr/>	<hr/>
		49,161	45,900
		<hr/>	<hr/>
Unrestricted funds - expenditure	2 and 4		
Miscellaneous fund raising		802	627
Veterinary		33,645	29,412
Kennels and catteries		28,232	29,424
Fostering		1,049	1,002
Storage		661	659
Repairs and renewals		44	-
Travelling		919	671
Telecommunications		434	377
Website		369	369
Postage and stationery		534	447
Advertising		-	105
Branch regional contribution		110	1,378
Accountancy fee (waived)		650	620
Independent examiner's fee (waived)		235	225
Insurance		524	524
Bank charges		123	60
Meetings		-	48
Information Commissioner's registration fee		40	40
Depreciation of equipment	3	25	87
Net value added tax reclaimed		(1,046)	(4,221)
		<hr/>	<hr/>
		67,350	61,854
		<hr/>	<hr/>
Unrestricted funds - net deficit		(18,189)	(15,954)
		<hr/>	<hr/>

Continued

R S P C A Keighley, Craven and Upper Wharfedale Branch

Statement of Financial Activities for the Year Ended 31 December 2021
Continued

	Note	2021	2020
		£	£
Unrestricted funds - summary	4		
Brought forward		135,250	151,204
Net deficit		(18,189)	(15,954)
		<hr/>	<hr/>
Carried forward		117,061	135,250
		<hr/>	<hr/>

R S P C A Keighley, Craven and Upper Wharfedale Branch

Balance Sheet at 31 December 2021

	Note	2021	2020
		£	£
Fixed assets			
Equipment	2 and 3	-	25
Current assets	2		
Stock		375	185
Debtors		297	2,127
Prepayments		238	4,293
Cash at bank		121,343	132,969
Cash in hand		50	50
		<u>122,303</u>	<u>139,624</u>
Creditors	2		
Amounts falling due within one year:			
Creditors		4,980	4,384
Accruals		262	15
		<u>5,242</u>	<u>4,399</u>
Net current assets		117,061	135,225
Total net assets		<u>117,061</u>	<u>135,250</u>
Capital and reserves			
Unrestricted funds	4	117,061	135,250

On behalf of the trustees, we approve the statement of accounts on pages 7 to 12.



J Woodward
Trustee
Chairperson

7 October 2022



J Brannelly
Trustee
Treasurer

7 October 2022



R Stow
Trustee
Secretary

7 October 2022

R S P C A Keighley, Craven and Upper Wharfedale Branch

Notes to the Statement of Accounts for the Year Ended 31 December 2021

1 The charity's main objective

The charity's main objective is to promote the work and objectives of the national Royal Society for the Prevention of Cruelty to animals ('the Society') in accordance with the policies of the Society, with particular reference to the geographical area covered by the charity.

2 Accounting policies

Basis of preparation of statement of accounts

The statement of accounts is prepared in accordance with:

The historical cost convention.

The Charities (Accounts and Reports) Regulations 2008.

The Charities Act 2011.

The Charities Statement of Recommended Practice (Financial Reporting Standard 102 March 2018) October 2019.

Income

Accounting policy applied to all income:

All income is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

Control over the rights or other access to the economic benefits relating to the income has passed to the charity.

It is probable the economic benefits relating to the income will pass to the charity.

The monetary value of the economic benefits relating to the income and any costs incurred relating to the transactions can be measured reliably.

Accounting policies applied to specific transactions:

Donated goods for sale are included in the statement of accounts at the monetary value realised when sold or disposed of.

Donated facilities, goods or services for use by the charity are included in the statement of accounts at a reliable estimate of their monetary value where information is available to calculate such an estimate.

The monetary value of volunteer help is not included in the statement of accounts. Information relating to volunteer help is included in the trustees' annual report.

Debtors are included in the statement of accounts at the amounts the charity anticipates it will receive in respect of debts owed to it at the balance sheet date.

Continued

R S P C A Keighley, Craven and Upper Wharfedale Branch

Notes to the Statement of Accounts for the Year Ended 31 December 2021

Continued

Prepayments are included in the statement of accounts at the amounts the charity has paid in advance for goods or services not yet received by it at the balance sheet date.

Expenditure

Accounting policy applied to all expenditure:

All expenditure is included gross in the statement of accounts on the accruals basis and when all the following criteria have been met:

A present legal or constructive obligation exists as a result of a past event that commits the charity to the expenditure.

It is probable the economic benefits relating to the obligation will pass from the charity.

The monetary value of the economic benefits relating to the obligation can be measured reliably.

Accounting policies applied to specific transactions:

Equipment is included in the statement of accounts at cost less depreciation and impairment.

Depreciation of equipment is included in the statement of accounts at a rate calculated to write off the cost of equipment, less its estimated residual value, on a straight line basis over the expected useful economic life of the equipment.

Impairment of equipment is considered at each balance sheet date and included in the statement of accounts as necessary.

Stock is included in the statement of accounts at an estimate of the lower of cost or net realisable value, after making allowance for obsolete or slow moving stock. Cost includes all direct costs and an appropriate proportion of related overhead costs.

Creditors and accruals are included in the statement of accounts at the amounts the charity anticipates it will pay in respect of debts owed for goods or services received by it at the balance sheet date.

Continued

R S P C A Keighley, Craven and Upper Wharfedale Branch

Notes to the Statement of Accounts for the Year Ended 31 December 2021

Continued

3 Equipment

	2021	2020
	£	£
Cost:		
Brought forward and carried forward	2,589	2,589
	<hr/>	<hr/>
Depreciation:		
Brought forward	2,564	2,477
Provision	25	87
	<hr/>	<hr/>
Carried forward	2,589	2,564
	<hr/>	<hr/>
Written down value:		
Carried forward	-	25
	<hr/>	<hr/>

4 Unrestricted funds

The charity's unrestricted funds are available for application at the discretion of the trustees to further any of the charity's objectives.

5 Trustees' remuneration, benefits and expenses

There were no trustees' remuneration, benefits or expenses arising from employments with the charity during the two years ended 31 December 2021.

6 Going concern

The trustees are of the opinion there are no material uncertainties regarding the charity's ability to continue as a going concern for a period of at least one year from the date of approval of the statement of accounts.