

REGISTERED CHARITY NUMBER: 225570

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CHAIR OF TRUSTEES' WELCOME
FOR THE YEAR ENDED 31 DECEMBER 2019**

This, as, my first report as Chair of Trustees for RSPCA Sheffield and District I would like to give a warm welcome to all of our supporters, members, hardworking volunteers, and staff without all of your support, dedication, and belief the charity would not be in the position it is today. My thanks also to both Diana and Dawn who have both worked above and beyond in 2019 (and latterly 2020), through blood, sweat, and tears to ensure that RSPCA Sheffield has a future, there is still plenty to do but they are both the right people to meet this challenge head-on and secure the future of the charity and I look forward to continuing to work closely with them both. Finally, I would like to extend mine and the rest of the Trustees' thanks to Sally, who stepped down as Chair after 4 years; Sally remains on as trustee and Vice-chair and will continue to be an invaluable source of knowledge and experience for all Trustees and senior management.

Our close relationship with RSPCA Regional Board and the National Society continues and I was voted on at the end of 2019 as the Vice-chair for the Yorkshire and North East region, an important role for the National Charity it will help create a voice for the branches to the National Trustee board through the Branch Affairs Committee.

In 2019 we welcomed Carla, Tom, and Elliot to the trustee board. Carla joined us on 17/12/2019 and is a qualified solicitor working in the industry. Tom joined us on 29/6/2019 and is an ACCA qualified accountant working in practice and last but not least Elliot, who joined us on 23/03/2020 and is a local business owner, working in the IT and technology industry. All of whom also have a passion for animal welfare. There are no conflicts of interest upon these placements. I and the rest of the Trustees welcome the wealth of knowledge that the new Trustees bring to the charity to help us to meet our short- and long-term objectives.

2019 was another difficult year for the Branch, a number of difficult decisions had to be made to ensure that the charity continues as an ongoing concern and to allow us to look after the animals which we care for and to make sure that we can continue to care for rescued animals in the future. As you will see in the accounts, we have worked hard to reduce the total expenditure of the Branch again there is still a lot of work to be done on this and on increasing income which will continue to be our objectives for the coming years.

I need not remind you of the terrible year 2020 has turned out to be, it has without putting it bluntly affected all aspects of our lives. Unfortunately, RSPCA Sheffield has not been immune to the damage the global pandemic and lockdown has had on businesses, charities, and the economy. The Branch Trustees have had to make some very difficult and heartbreaking decisions. Our shops, our main source of income, closed early in March, we have not been able to run any of our fantastic and successful events this year including the open days, where I get to chance to meet and speak to many of our members, let's hope 2021 brings much change with it and the ability for us all to see loved ones without the fear of contracting or spreading the virus.

I wish to thank our fantastic supporters who supported us throughout 2019, and also during 2020. We have had some great support from the people of Sheffield including but not limited to Goodman Sparks, Jack T Harper, Bradwell Skips, Petplan, Marjorie Coote Trust.



Paul Galloway
Chair of RSPCA Sheffield Trustees

21/12/2020

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Royal Society for the Prevention of Cruelty to Animals ("the RSPCA") was founded in 1824 and is constituted under the RSPCA Acts of 1932, 1940 and 1958 which allow the establishment of Branches of which Sheffield is one.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Branch are to promote the work and objects of the Society, namely to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

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.

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 as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large and also 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.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

OBJECTIVES AND ACTIVITIES

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. We also support the whole of the inspectorate in the North Region of the country by allowing the use of 28 kennels for those dogs which are the subject of court cases. Our staff look after and rehabilitate such dogs and the Society makes a payment for these facilities. The Society's Inspectorate (as well as providing education, information and advice) rescue animals in distress and enforce 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 human sentiments towards animals which involves moral benefit to humankind as a whole.

Animals in our care receive veterinary treatment, vaccinations, neutering, microchipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccinations and neutering and helps us to match the animals that we re-home to suitable adopters.

We re-home animals in need 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 animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight ongoing personal and financial commitment to pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objects, to re-home to those who could not afford them.

We take in, free of charge, lost cats and lost rabbits and try to reunite them with their 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 offer free animal care advice by dealing with telephone enquiries and handing out leaflets. We regularly give talks to groups of people and children about the work of the RSPCA and pet ownership. The public benefits through the promotion of responsible pet ownership.

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.

Within the terms of our governing document we support the Society by providing the case kennels as mentioned above. We also offer the use of our meeting rooms to the Society, other Branches and organisations in the area. We also offer the use of our clinic at reduced rates to other RSPCA Branches and animal charities in the area.

Volunteers

We provide volunteering opportunities for those who wish to support our work including trusteeship, fostering, fund raising, dog walking, home visiting, cat socialisation, shop work and administration work. All of our volunteers receive training in their various areas of work. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding and which could give them training towards a future occupation.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

ACHIEVEMENT AND PERFORMANCE

Every year the Branch faces unexpected challenges and costs 2019 has been no different and continued the pattern of being a very busy and demanding year. Increased demand for the services that the Branch provides continues while at the same time fundraising has become more challenging as each year passes. The society has approached fundraising differently year on year and this year we held a successful abseil challenge that saw supporters walk off the side of a building in Sheffield City Centre.

The Branch has been in existence for many years, however, we fully appreciate that in order to continue to survive and grow we must constantly re-evaluate what we do and how we do it in order to ensure that we continue to provide the very highest standards of animal welfare and care. This year we have made serious inroads in cutting Branch expenditure whilst also trying new ways to get income in. We are extremely lucky to have a very dedicated and determined group of staff and volunteers who support the Branch in delivering these services to the animals and people of Sheffield.

Partnerships

The Branch also recognises that to continue to survive it cannot do this alone and 2019 has seen continuing and improved partnerships between the RSPCA Sheffield Branch and several other organisations. For example:

- Blue Cross Sheffield - Blue Cross dogs requiring overnight care are transported to RSPCA Sheffield and spend the night at the Animal Centre.
- It's My Life, an organisation that provides engaging, inclusive, fun and meaningful activities for adults with complex needs, bases these from our Marjorie Coote Community Room.
- The Branch is working closely with South Yorkshire Police Safer Neighbourhood Team to facilitate using the Centre as a meeting place for local businesses to join together to discuss issues including safety, crime reduction, and mutual support.

Rehoming

During 2019 we re-homed 102 dogs and 333 cats. Our adoption numbers are much higher than in 2018 due to the changes and work Diana and the team have done and it is also a sad reflection of the increase in number of animals that have become unwanted.

Through the support that we provide to the Inspectorate in the North Region, we take into our care a number of dogs that are the subject of court cases and these animals in particular often require a great deal of additional care and rehabilitation before they are ready to be re-homed. This specialist care is provided by our staff working alongside a qualified behaviourist appointed by the Branch.

Fostering

The Branch is very fortunate in having a dedicated nucleus of fosterers who help us with rabbits, small animals and hand rearing kittens and puppies. Some of our staff also undertake this work on a voluntary basis. Our fostering network has gone from strength to strength during 2019 and has been the Branch's saving grace throughout 2020.

Other work

It is important to note the fantastic work the team has done throughout 2019 the Branch has been involved in many other activities other than just rehoming and fostering. The Branch provides advice to members of the public, handovers from members of the public to then liaise with animal wardens, provide urgent care for rabbits, swans, chickens, birds and many more, provide animal food for these in needs, donated medical supplies to Gambi Cats, supported other rescue charities in both Sheffield and Romania with donated food and supplies.

Veterinary care

PDSA Sheffield provides veterinary services for all of the animals under our care.

Staff

Following the resignation of Tony Benham as our General Manager, the Trustees took the opportunity to review the position and appointed Diana Radford as Operations Director.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

Tammy Wilson, left the branch to pursue a career at another Sheffield based charity, all the Trustees wish to thank her for her hard work over the years and wish her luck for the future. The Branch appointed Hayley Crookes and Emily Harrison who have both been doing great work for us as our Animal Care Leads and we are very grateful for their commitment.

The Branch is very passionate about its role in providing exemplary standards of animal care. Our very dedicated animal care team is a vital part of this, and they continue to work hard to maintain the standards that we have in place and to ensure that each animal receives the best care possible. Each animal is assessed both for good health and behaviour on arrival and staff work very hard to ensure that adoption to a suitable permanent home takes place as soon as possible for each animal.

This year we have again asked our staff to support us with fundraising and cost-saving as well as their 'day jobs' and they have risen to that challenge and come up with a number of interesting and unusual ways of generating funds.

Our financial constraints do mean that we run a very tight ship and need to be very focused on providing the best in animal care with very limited funds. We would therefore like to thank all the staff at the Animal Centre for their hard work and commitment to this during the past year.

Shops

The shops are absolutely vital in supporting the work of the Branch and the regular income that they provide is essential in order to keep the Centre running.

The Trustees keep the shops under very careful review in order to ensure that they are providing the best return for the Branch and this year took the difficult decision to discontinue the shops in Crookes and the Moor due to their poor performance. Both shops closed early in 2019.

The RSPCA Second-hand Superstore saw a moderate rise in income following its relaunch, however careful consideration has been taken on the future of the superstore and the costs involved and location do not make a viable solution for the future. The superstore was closed in 2020 following months of mothballing during the lockdown.

Our eBay and online sales have been an area of focus for 2019 and continue to go from strength to strength.

We are supported in all the shops by many very hardworking and dedicated volunteers to whom we are also very grateful.

Marketing and Promotions

In order to attract funds and encourage adoptions, it is important for the Branch to maintain a strong local profile and to stay in touch with our supporters. We also need to find new and innovative ways of raising funds and to ensure that we can maintain current income streams as more and more very worthy causes appear to compete for funds.

Our online presence, including Facebook and Twitter, continues with regular updates on Branch activities and events being posted to both.

Fund Raising

Throughout 2019 we have tried to ensure that we have at least one fundraising event each month. Our enthusiastic and committed fundraising team work hard to arrange different events as well as ensuring that the regular favourites, such as the Summer Open Day and Christmas and Easter Fayres, are successful and help to raise much-needed funds. Most of our fundraising is supported entirely through volunteer activity and we are extremely grateful for this. The Trustees wish to thank Conal for his hard work throughout the year in delivering our fundraising calendar.

The Trustees confirm that, to the best of our knowledge, our fundraising activities have complied with the Charity Commission's guidance on fundraising and that no complaints or issues have been raised during the period regarding fundraising activities.

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**REPORT OF THE TRUSTEES
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Legacies

Unfortunately, the Branch is very reliant on legacies and the ones received during 2019 helped us to continue operating. The Branch cannot continue its reliance upon legacies and must continue to review all our activities, expenditure, and income. It is vital that we run things in the most cost-effective and efficient way, whilst still achieving our charitable aims. This has involved making difficult decisions, including making redundancies, closing shops, reducing the number of Inspectorate dogs boarded, and closing the clinic.

Volunteers

The Branch is heavily dependent on the help of volunteers not only for fundraising but also for home visiting, fostering, helping in the kennels and cattery, microchipping, administration, helping at the charity shops and for many other activities that keep the Branch, Animal Centre and shops running. Without our volunteers we simply could not exist, so we are extremely grateful for all the help and support we receive. We want volunteers to enjoy their time with us, feel valued, and be supported and policies are in place to ensure their safety during their time with us.

During 2019, we have enjoyed support from a number of corporate groups and students from both Sheffield Universities. This is an area that we certainly will look to expand in 2021. The Trustees too are volunteers, alongside difficult day jobs, and the amount of time and commitment that the Committee has dedicated to the Branch is exemplary and often goes without recognition.

Unfortunately, several Trustees resigned during 2019 and to date; Debbie White, Gill Thompson, Dan Hitchen, Lindsay Jackson, Jayne Tory, and the Trustees would like to thank them for their help and support whilst they were part of the Committee, especially Debbie White and Gill Thompson who have both dedicated their lives to the Branch.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

FINANCIAL REVIEW

The results for the year and the Charity's financial position are set out in the Statement of Financial Activities on page 14 and the Balance Sheet on page 15.

During the year, net income increased £312,081 however despite this the Charity still suffered a deficit of £102,904 (2018 - £502,034). This movement in income is, in the main, linked to the increase in legacies received compared with 2018.

After inclusion of the Charity's 2019 performance, net funds of £5.1 million can be seen within the Charity's Balance Sheet (2018 - £5.2 million). Despite the deficit result during the year, the year end bank balance sits at £162,083 a rise of £49,429 on last years year end bank balance figure.

During the 2019 year trading activities have remained consistent in comparison to last year. It should be mentioned that some of the fundraising events, organized and managed by both management and volunteers, were excellent and helped to raise £10,000 more than last year. It should not be ignored though that we received £332,652 from legacies during the year, which amounts to 32% of our total income. It is in the Trustees vision that the Charity will become less reliant on legacies in the future. Management has continued to investigate grants throughout the year which has seen the Charity received £53k from grants during the year. The Charity also cashed in their investments at the start of the year to help to continue the financing of the charity.

Adoption income increased 95% from that achieved in 2018, which was a big aim for 2019. More time and effort were placed on getting animals rehomed as quickly but as safely as we possible could.

The trustees have closely monitored expenses throughout the previous years, and it was clear to the trustee group that the losses the Charity were incurring were unsustainable. Therefore, cost cutting activities have been undertaken during the year. The activities have also carried into 2020 as well, as the Charity looks to become self-sufficient. It should be noted that whilst expenditure on raising funds has been cut, our income has stayed relatively similar to the previous year. This is testament to all the hard work that management and staff have put in this year.

The Charity continues to focus on increasing income levels as well as improving the profile within the local area. As mentioned above, the Charity is looking to become more self-sufficient over the coming years, which will allow us to serve and protect animals, in the South Yorkshire region for many years to come.

Going concern

We believe the charity will continue to cover its operational costs for the next 12 months. The Trustees are have taken considerable care to monitor the cash position and amounts of legacies throughout the 2020 year, while also continuing with various revenue generating and cost saving initiatives. The Charity has been put under more strain during 2020 due to COVID-19, and trustees have continually monitored cashflows. The cashflow position in 2020 has been aided by grants received from the National Charity which has helped us to continue to provide our services during 2020.

Reserves policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

We continue with 12 months of the operating costs as our reserve target, however, we recognise the demand for animal welfare is increasing and we will achieve a balance between prudence and providing the maximum care for animals in the Sheffield area.

Investment policy

In the past we have invested with low levels of risk appropriate to a charity as agreed with and managed by Investec Wealth & Investment Limited. All investments were disposed of in the year.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2019

FUTURE PLANS

Without a doubt 2020 has been one of the most difficult years for not just our Branch, but for the National RSPCA charity and for all other charities in the UK too. The year has been one challenge after another to just keep the Branch open and to make sure that the animals in our care are looked after. We have continued as best we can during these difficult times to review and evolve our activities to ensure that we can provide the very highest standards of animal welfare and care and to not only ensure the survival of the Branch but to grow and improve everything that we do. The focus on our future plans will be for 2021, due to 2020's Covid-19 pandemic and lockdown.

Some of our main areas of focus for 2020 and 2021 will be:

- Increase in foster carers - to provide opportunities for the animals in our care to be fostered in a safe, loving home environment. In addition, we want to grow a community of people who can use this to become more actively involved in animal welfare. We also want to recognise the significant benefits caring for animals can have in areas including mental health, reducing isolation and physical activity, and want our foster carers and their families to enjoy these benefits through their active involvement in animal foster care.
- Increase in volunteers - attracting local businesses and the two large universities to come and volunteer at the centre or our shops.
- Improved customer service and income generation - exploring new ways to generate income for the Branch.
- Redesign areas of the retail sector - continue to review our retail sector, exploring new and different ways to achieve success in this sector.
- Maintenance of the Animal Centre - the Branch needs continuous maintenance this will continue into 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The RSPCA Sheffield Branch is governed by the Royal Society for the Prevention of Cruelty to Animals rules for branches (as updated in 2012).

Charity constitution

The RSPCA Sheffield Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals, carrying out its direct animal welfare work in the Sheffield area.

Recruitment and appointment of new trustees

A Committee, elected at the AGM, governs the Branch and members of the Committee are Trustees of the Branch. The committee must consist of no less than seven or more than fourteen elected members. The elected committee can co-opt no more than three persons who shall be members of the Branch Committee until the next Annual General Meeting and who are eligible to be appointed officers of the Branch.

The trustees of the Branch were incorporated under the Charities Act 2011. This does not affect the liability of the trustees nor the constitution of the Branch but it does enable contracts to be entered into and property to be held in the name of the incorporated body.

Organisational structure

The Trustees hold monthly meetings at which decisions are made (however fortnightly meetings have been held throughout the whole of 2020). Day to day running of the Branch is delegated to the Operations Director.

Induction and training of new trustees

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. In addition all new trustees attend a training day as part of their induction.

Related parties

As described above, the charity operates as a branch of the Royal Society for the Prevention of Cruelty to Animals. Details of transactions with the National RSPCA are set out in note 20.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks which the charity faces on a regular basis through consultation with the Operations Director and 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 they have established systems to mitigate the significant risks, which have been identified as:

- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient trustees for the Branch to continue;
- insufficient funds to cover the costs of animal welfare activities;
- insufficient funds to run the Animal Centre and Clinic;
- the continuing reduction in legacy income.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225570

Principal address

2 Stadium Way
Attercliffe
Sheffield
South Yorkshire
S9 3HN

Trustees

P Galloway
L Laver
T Peters Co-opted (appointed 29/6/19)
S Parkin
C Buckley Co-opted (appointed 17/12/19)
E Chaim (appointed 23/3/20)
G Thompson (resigned 30/1/20)
D Hitchen (resigned 27/2/20)
D J White (resigned 21/10/19)
L Jackson (resigned 1/1/19)
J Tory (resigned 25/2/19)
U Nair (appointed 9/11/20)

Senior staff

D Radford, Operations Director
Dawn Sampson, Service Manager
Hayley Crookes, Animal Care Lead
Emily Harrison, Animal Care Lead

Auditors

Marriott Gibbs Rees Wallis Limited
Statutory Auditor
13-17 Paradise Square
Sheffield
South Yorkshire
S1 2DE

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Lewis Francis Blackburn Bray
14-16 Paradise Square
Sheffield
S1 2DE

Bankers

Barclays Bank Plc
Sheffield City Office
P O Box 43
14 Commercial Street
Sheffield
S1 2AT

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor (until disposal of investments in 2019)

Investec Wealth & Investment Limited
Beech House
Napier Street
Sheffield
S11 8HA

Veterinary

PDSA
14 Newhall Road
Sheffield
South Yorkshire
S9 2QL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 business.

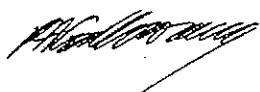
**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2019**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

Approved by order of the board of trustees on 21/12/2020 and signed on its behalf by:



.....
P Galloway - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

Opinion

We have audited the financial statements of Royal Society for the Prevention of Cruelty to Animals (Sheffield Branch) (the 'charity') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2019 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
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CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Marriott Gibbs Rees Wallis Limited

Marriott Gibbs Rees Wallis Limited

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

13-17 Paradise Square

Sheffield

South Yorkshire

S1 2DE

22 December 2020

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	475,610	-	475,610	146,746
Charitable activities	5				
Animal shelter		151,927	-	151,927	134,699
Clinic		36,766	-	36,766	57,644
Other trading activities	3	368,583	-	368,583	373,907
Investment income	4	644	-	644	3,738
Other income		14,770	-	14,770	19,485
Total		1,048,300	-	1,048,300	736,219
EXPENDITURE ON					
Raising funds	6	297,419	-	297,419	371,421
Charitable activities	7				
Animal shelter		682,236	67,064	749,300	734,370
Clinic		108,903	-	108,903	116,188
Total		1,088,558	67,064	1,155,622	1,221,979
Net gains/(losses) on investments		4,418	-	4,418	(16,274)
NET INCOME/(EXPENDITURE)		(35,840)	(67,064)	(102,904)	(502,034)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,628,026	3,535,587	5,163,613	5,665,647
TOTAL FUNDS CARRIED FORWARD		1,592,186	3,468,523	5,060,709	5,163,613


The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**BALANCE SHEET
31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	13	1,398,562	3,468,523	4,867,085	4,919,711
Investments	14	-	-	-	100,297
		1,398,562	3,468,523	4,867,085	5,020,008
CURRENT ASSETS					
Stocks	15	13,554	-	13,554	35,089
Debtors	16	69,067	-	69,067	68,697
Cash at bank and in hand		162,083	-	162,083	112,654
		244,704	-	244,704	216,440
CREDITORS					
Amounts falling due within one year	17	(51,080)	-	(51,080)	(72,835)
NET CURRENT ASSETS		193,624	-	193,624	143,605
TOTAL ASSETS LESS CURRENT LIABILITIES		1,592,186	3,468,523	5,060,709	5,163,613
NET ASSETS		1,592,186	3,468,523	5,060,709	5,163,613
FUNDS	19				
Unrestricted funds				1,592,186	1,628,026
Restricted funds				3,468,523	3,535,587
TOTAL FUNDS				5,060,709	5,163,613

The financial statements were approved by the Board of Trustees and authorised for issue on
21/12/2020 and were signed on its behalf by:



.....
P Galloway - Trustee

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities			
Cash generated from operations	1	5,351	(370,329)
Finance costs paid		(2,378)	(1,623)
Net cash provided by/(used in) operating activities		<u>2,973</u>	<u>(371,952)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(64,078)	(68,520)
Purchase of fixed asset investments		(5,790)	(152,486)
Sale of tangible fixed assets		5,175	-
Sale of fixed asset investments		110,505	153,020
Interest received		103	636
Dividends received		541	3,102
Net cash provided by/(used in) investing activities		<u>46,456</u>	<u>(64,248)</u>
Change in cash and cash equivalents in the reporting period		<u>49,429</u>	<u>(436,200)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>112,654</u>	<u>548,854</u>
Cash and cash equivalents at the end of the reporting period		<u><u>162,083</u></u>	<u><u>112,654</u></u>

The notes form part of these financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2019 £	2018 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(102,904)	(502,034)
Adjustments for:		
Depreciation charges	115,605	115,492
(Gain)/losses on investments	(4,418)	16,274
(Profit)/loss on disposal of fixed assets	(4,076)	456
Interest received	(103)	(636)
Finance costs	2,378	1,623
Dividends received	(541)	(3,102)
Decrease in stocks	21,535	4,527
Increase in debtors	(370)	(8,637)
(Decrease)/increase in creditors	(21,755)	5,708
Net cash provided by/(used in) operations	<u>5,351</u>	<u>(370,329)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/19 £	Cash flow £	At 31/12/19 £
Net cash			
Cash at bank and in hand	112,654	49,429	162,083
	<u>112,654</u>	<u>49,429</u>	<u>162,083</u>
Total	<u>112,654</u>	<u>49,429</u>	<u>162,083</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The presentation currency of the financial statements is the Pound Sterling (£).

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income recognition criteria are met. The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Legacies

Legacies are included in the Statement of Financial Activities when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Activities for generating funds

Shop income and income derived from events is recognised as earned (that is, as the related goods or services are provided).

Income from interest, dividends and commission

Investment income is recognised when receipt is probable and the amount receivable can be measured reliably.

Incoming resources from charitable activities

Incoming resources from charitable activities are recognised when received, apart from boarding income which is included when an invoice is raised.

Donated assets and goods for resale

Donated goods for resale are included when those goods are sold. Material donations of assets for use by the society are included in donations at fair value in accordance with the SORP and recognised on receipt.

Other incoming resources

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. ACCOUNTING POLICIES - continued

Income

Solar power income is recognised as earned.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Costs of generating funds comprise the costs directly attributable to operating the charity's shops, all fundraising event costs and investment management fees.

Charitable activities

Costs of charitable activities comprises those costs incurred by the charity in the operation and maintenance of the Sheffield Animal Centre. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Support costs represent the management and administration costs rather than the direct costs of running the Animal Centre.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates calculated to write off the cost less residual value of each asset over its estimated useful economic life or, if held under a finance lease, over the lease term, whichever is the shorter.

Asset class	Depreciation method and rate
Freehold property	2% on cost of buildings. Land is not depreciated.
Plant and machinery	33% on cost of computer equipment and 20% on cost of other assets.
Motor vehicles	20% on cost.

Tangible fixed assets are capitalised if they can be used for more than one year, irrelevant of value.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT is analysed separately and is charged to the statement of financial activities when the expenditure to which it relates is incurred.

Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	89,887	94,259
Legacies	332,652	32,738
Grants	53,001	19,200
Subscriptions	70	549
	475,610	146,746

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Easter, Summer and Christmas fayres	7,538	10,976
Shop income	283,803	283,531
Social lotteries	524	2,665
Other fundraising events	26,232	16,708
Collection boxes	1,346	2,649
Recycling	545	301
Pet food shop	14,955	20,581
Rental income	33,640	36,496
Carried forward	368,583	373,907

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

3. OTHER TRADING ACTIVITIES - continued

	2019 £	2018 £
Brought forward	368,583	373,907
	368,583	373,907

4. INVESTMENT INCOME

	2019 £	2018 £
Income from listed investments	541	3,102
Interest on cash deposits	103	636
	644	3,738

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2019 £	2018 £
Shop sales	Animal shelter	1,219	3,984
Adoptions	Animal shelter	66,853	34,323
Inspectors boarding fees	Animal shelter	56,282	69,482
Commissions	Animal shelter	15,547	14,912
Sundry receipts	Animal shelter	11,986	11,998
Income from clinic	Animal shelter	40	-
Income from clinic	Clinic	36,766	57,644
		188,693	192,343

6. RAISING FUNDS

Other trading activities

	2019 £	2018 £
Purchases	9,254	22,950
Staff costs	145,043	189,087
Hire of plant and machinery	3,802	4,262
Fundraising costs	3,525	4,171
Rent	68,915	72,405
Rates	8,962	7,440
Light and heat	7,430	7,766
Insurance	1,317	584
Waste disposal	1,751	3,054
Repairs and renewals	1,792	5,584
Telephone	1,994	2,109
Printing, postage and stationery	12,276	13,905
Sundries	2,491	6,696
Motor expenses	3,062	3,119
Legal and professional fees	2,314	1,150
Bank charges	1,913	2,788
Carried forward	275,841	347,070

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

6. RAISING FUNDS - continued

Other trading activities - continued

	2019	2018
	£	£
Brought forward	275,841	347,070
Depreciation	4,260	4,500
Loss on sale of assets	(4,076)	456
Support costs	20,965	17,980
	<u>296,990</u>	<u>370,006</u>

Investment management costs

	2019	2018
	£	£
Portfolio management	429	1,415
	<u>429</u>	<u>1,415</u>
Aggregate amounts	<u>297,419</u>	<u>371,421</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal shelter	560,606	188,694	749,300
Clinic	108,903	-	108,903
	<u>669,509</u>	<u>188,694</u>	<u>858,203</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	20,121	238	606	20,965
Animal shelter	181,100	2,140	5,454	188,694
	<u>201,221</u>	<u>2,378</u>	<u>6,060</u>	<u>209,659</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

9. AUDITORS' REMUNERATION

	2019 £	2018 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>6,060</u>	<u>5,754</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

11. STAFF COSTS

	2019 £	2018 £
Wages and salaries	587,500	606,918
Social security costs	29,048	32,068
Other pension costs	7,400	4,900
	<u>623,948</u>	<u>643,886</u>

The average monthly number of employees during the year was as follows:

	2019	2018
Animal centre	21	21
Charity shops	12	16
Management and administration	12	11
	<u>45</u>	<u>48</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	146,746	-	146,746
Charitable activities			
Animal shelter	134,699	-	134,699
Clinic	57,644	-	57,644
Other trading activities	373,907	-	373,907
Investment income	3,738	-	3,738
Other income	19,485	-	19,485
Total	<u>736,219</u>	<u>-</u>	<u>736,219</u>

ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	371,421	-	371,421
Charitable activities			
Animal shelter	667,306	67,064	734,370
Clinic	116,188	-	116,188
Total	1,154,915	67,064	1,221,979
Net gains/(losses) on investments	(16,274)	-	(16,274)
NET INCOME/(EXPENDITURE)	(434,970)	(67,064)	(502,034)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,062,996	3,602,651	5,665,647
TOTAL FUNDS CARRIED FORWARD	1,628,026	3,535,587	5,163,613

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Cost				
At 1 January 2019	5,966,258	116,673	19,788	6,102,719
Additions	32,135	25,943	6,000	64,078
Disposals	-	(11,857)	(10,990)	(22,847)
At 31 December 2019	5,998,393	130,759	14,798	6,143,950
Depreciation				
At 1 January 2019	1,077,572	94,372	11,064	1,183,008
Charge for year	101,277	12,068	2,260	115,605
Eliminated on disposal	-	(5,440)	(16,308)	(21,748)
At 31 December 2019	1,178,849	101,000	(2,984)	1,276,865
Net book value				
At 31 December 2019	4,819,544	29,759	17,782	4,867,085
At 31 December 2018	4,888,686	22,301	8,724	4,919,711

Included in cost or valuation of land and buildings is freehold land of £917,939 (2018 - £917,939) which is not depreciated.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

14. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
Market value			
At 1 January 2019	97,263	3,034	100,297
Additions	5,790	-	5,790
Disposals	(107,471)	(3034)	(110,505)
Revaluations	4,418	-	4,418
	<hr/>	<hr/>	<hr/>
At 31 December 2019	-	-	-
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 December 2019	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2018	97,263	3,034	100,297
	<hr/>	<hr/>	<hr/>

All fixed asset investments were disposed of during the year.

There were no investment assets outside the UK.

15. STOCKS

	2019 £	2018 £
Stocks	13,554	35,089
	<hr/>	<hr/>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	31,596	23,225
Other debtors	508	-
VAT	15,046	-
Prepayments and accrued income	21,917	45,472
	<hr/>	<hr/>
	69,067	68,697
	<hr/>	<hr/>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	34,762	49,169
Taxation and social security	9,071	9,953
Other creditors	7,247	13,713
	<u>51,080</u>	<u>72,835</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019 £	2018 £
Within one year	57,193	42,193
Between one and five years	116,647	98,840
In more than five years	37,500	-
	<u>211,340</u>	<u>141,033</u>

19. MOVEMENT IN FUNDS

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	1,628,026	(35,840)	1,592,186
Restricted funds			
Rebuild appeal	3,534,357	(67,034)	3,467,323
Max fund/Petes dream	1,230	(30)	1,200
	<u>3,535,587</u>	<u>(67,064)</u>	<u>3,468,523</u>
TOTAL FUNDS	<u>5,163,613</u>	<u>(102,904)</u>	<u>5,060,709</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,048,300	(1,088,558)	4,418	(35,840)
Restricted funds				
Rebuild appeal	-	(67,034)	-	(67,034)
Max fund/Petes dream	-	(30)	-	(30)
	<u>-</u>	<u>(67,064)</u>	<u>-</u>	<u>(67,064)</u>
TOTAL FUNDS	<u>1,048,300</u>	<u>(1,155,622)</u>	<u>4,418</u>	<u>(102,904)</u>

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	2,062,996	(434,970)	1,628,026
Restricted funds			
Rebuild appeal	3,601,391	(67,034)	3,534,357
Max fund/Petes dream	1,260	(30)	1,230
	<u>3,602,651</u>	<u>(67,064)</u>	<u>3,535,587</u>
TOTAL FUNDS	<u>5,665,647</u>	<u>(502,034)</u>	<u>5,163,613</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	736,219	(1,154,915)	(16,274)	(434,970)
Restricted funds				
Rebuild appeal	-	(67,034)	-	(67,034)
Max fund/Petes dream	-	(30)	-	(30)
	<u>-</u>	<u>(67,064)</u>	<u>-</u>	<u>(67,064)</u>
TOTAL FUNDS	<u>736,219</u>	<u>(1,221,979)</u>	<u>(16,274)</u>	<u>(502,034)</u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

The rebuild appeal fund was set up when the charity had to relocate and is represented by the Animal Centre.

Max fund/Petes dream was set up in 2009 to collect donations for an operation on Max the German Shepherd and was also used to build the dog path, which is how the balance on the fund is represented.

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2019**

20. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £14,916 (2018 - £14,236). At 31 December 2019 the amount owed to the National RSPCA was £7,714 (2018 - £2,026).

During the year the charity also provided services to the National RSPCA amounting to £71,457 (2018 - £97,366). At 31 December 2019 the amount owed from the National RSPCA was £11,724 (2018 - £7,781).

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	89,887	94,259
Legacies	332,652	32,738
Grants	53,001	19,200
Subscriptions	70	549
	<hr/>	<hr/>
	475,610	146,746
Other trading activities		
Easter, Summer and Christmas fayres	7,538	10,976
Shop income	283,803	283,531
Social lotteries	524	2,665
Other fundraising events	26,232	16,708
Collection boxes	1,346	2,649
Recycling	545	301
Pet food shop	14,955	20,581
Rental income	33,640	36,496
	<hr/>	<hr/>
	368,583	373,907
Investment income		
Income from listed investments	541	3,102
Interest on cash deposits	103	636
	<hr/>	<hr/>
	644	3,738
Charitable activities		
Shop sales	1,219	3,984
Adoptions	66,853	34,323
Inspectors boarding fees	56,282	69,482
Commissions	15,547	14,912
Sundry receipts	11,986	11,998
Income from clinic	36,806	57,644
	<hr/>	<hr/>
	188,693	192,343
Other income		
Solar power	14,194	19,485
Restorative justice	576	-
	<hr/>	<hr/>
	14,770	19,485
Total incoming resources	<hr/>	<hr/>
	1,048,300	736,219

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
EXPENDITURE		
Other trading activities		
Purchases	9,254	22,950
Wages	138,563	179,320
Social security	5,316	8,786
Pensions	1,164	981
Hire of plant and machinery	3,802	4,262
Fundraising costs	3,525	4,171
Rent	68,915	72,405
Rates	8,962	7,440
Light and heat	7,430	7,766
Insurance	1,317	584
Waste disposal	1,751	3,054
Repairs and renewals	1,792	5,584
Telephone	1,994	2,109
Printing, postage and stationery	12,276	13,905
Sundries	2,491	6,696
Motor expenses	3,062	3,119
Legal and professional fees	2,314	1,150
Bank charges	1,913	2,788
Plant and machinery	4,260	4,500
Loss on sale of tangible fixed assets	(4,076)	456
	276,025	352,026
Investment management costs		
Portfolio management	429	1,415
Charitable activities		
Wages	267,684	272,548
Social security	13,246	14,498
Pensions	3,641	2,488
Hire of plant and machinery	4,480	3,836
Rates and water	16,929	15,874
Insurance	4,315	4,308
Light and heat	34,123	23,904
Telephone	6,326	2,833
Printing, postage and stationery	6,661	5,486
Advertising	2,805	1,019
Sundries	18,838	29,225
Drugs and medical supplies	49,164	41,720
Identichips	699	446
Supplies, equipment and food	22,161	32,793
Veterinary fees	61,451	72,676
Travelling	1,046	2,398
Waste disposal	9,316	8,030
Repairs and renewals	18,681	22,278
Carried forward	541,566	556,360

This page does not form part of the statutory financial statements

**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
Charitable activities		
Brought forward	541,566	556,360
Unrecoverable VAT	-	5,131
Behaviourist	1,143	720
Cleaning	11,813	10,455
Motor expenses	3,642	5,079
Freehold property	101,277	100,608
Plant and machinery	7,808	7,013
Motor vehicles	2,260	3,371
	669,509	688,737
Support costs		
Management		
Wages	181,253	155,050
Social security	10,486	8,784
Pensions	2,595	1,431
Legal and professional fees	6,887	7,159
	201,221	172,424
Finance		
Bank charges	2,378	1,623
Governance costs		
Auditors' remuneration	6,060	5,754
Total resources expended	1,155,622	1,221,979
Net expenditure before gains and losses	(107,322)	(485,760)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	4,418	(16,274)
Net expenditure	(102,904)	(502,034)