

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS (SHEFFIELD BRANCH)**

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Page
CHAIR OF TRUSTEES' WELCOME	1
Report of the Trustees	2 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 27
Detailed Statement of Financial Activities	28 to 30

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

**CHAIR OF TRUSTEES' WELCOME
FOR THE YEAR ENDED 31 DECEMBER 2020**

I would like to give a warm welcome to all of our supporters, members, hardworking volunteers, and staff.

2020 has been an incredibly difficult year for us all. The impact of the Covid-19 pandemic has affected all of our lives and changed how we live and socialise possibly for many more years to come. The pandemic's impact on RSPCA Sheffield and District Branch has also been detrimental: we opened 2020 with tough decisions to be made to ensure the future of the charity and the animals which we care for, this led the Trustees to take the difficult decision to make redundancies. This was followed swiftly by the start of the pandemic, and we had to unfortunately close shop and work from home and also, unfortunately, take advantage of the Government's furlough scheme by putting the majority of staff on furlough. This led to difficulties in how to look after the animals in our care and had a major impact on our income. We did however continue to have a skeleton team working either from home or the centre whom we did not furlough and worked tirelessly to keep the charity ticking over. They all worked on ensuring that the dogs and cats in our care were fostered out to the fantastic network of fosterers. The significantly reduced Animal Care Team did a fantastic job in looking after the small number of animals that were unable to be fostered out during this time. Fundraising and income was very difficult to come by in 2020, however, we were very fortunate to be successful in our applications to the National RSPCA Branch Emergency Fund, which was very much welcomed and help to ensure that we didn't have to close our doors during the pandemic. We thank RSPCA for this and the huge help it has handed us.

During 2020 we worked on new initiatives to get the name of the Branch out into Sheffield, I hope you were able to watch some of the great videos across our Social Media platforms or caught Diana, Dawn, Emily, Hayley, and the Branch on ITV Calendar News and Diana, on what feels like a regular slot, on BBC Radio Sheffield. I'm sure you will join me in congratulating our 'Northern stars' for highlighting the work the Branch does day in, day out and for raising awareness of the Branch across the City of Sheffield.

As we go into 2021 it has brought with it new challenges but as always, the branch has kept its head up high and battled through, we hope to continue working with our foster and volunteer network and be able to open our doors once again to the public. It has been a while and we miss all of our supporters and members.

I wish to thank all our hardworking staff during this year and beyond but in particular, the dedication and passion from our Chief Executive, Diana, and our Service Manager, Dawn, and the fantastic Animal Care leads Hayley and Emily. I look forward to working closely with them all over the coming years. Our close relationship with RSPCA Regional Board and the National Society continues and I continue in my role as Vice-chair for the Yorkshire and Northeast region.

In 2020 we welcomed Uday Nair to the trustee board. Uday is an Automation and Analytics Manager for a leading UK gas company and holds a Ph.D. from the University of Sheffield. I and the rest of the Trustees welcome the wealth of knowledge that Uday brings to the charity to help us to meet our short- and long-term objectives. Uday's experience has put him in a great position to become the Branch's Treasurer which was voted unanimously for by Trustees.

I again wish to thank our fantastic supporters who supported us throughout 2020 (and 2021), without your support and dedication the animals who are in our care won't be as lucky and may never be able to find their forever homes, on their behalf thank you.



Paul Galloway
Chair of RSPCA Sheffield Trustees

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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.

Charitable activities pursued for the public benefit

We continue to 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. Our support to the inspectorate has continued throughout 2020 by allowing the use of 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 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 helps the RSPCA meet 'Rescue and care', 'Advocacy', 'Prevention' and 'Support' four of the Society's five top priorities. The work also helps promote human sentiments towards animals which involves moral benefit to local communities. The Trustees of the Sheffield Branch agree wholeheartedly with this strategy and also wish to thank the Inspectorate for their hard work and passion for animal welfare and their work throughout the Covid pandemic.

Animals in our care receive veterinary treatment, vaccinations, neutering, microchipping, and are assessed for rehoming or fostering. 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 rehome to suitable adopters or fosterers. This has continued throughout 2020 and through the national lockdown, it has been far from easy but the team has ensured with the support of the PDSA that animals in our care do not miss out.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

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 try to reunite them with their owners. This work benefits our local community by preventing animals from straying and posing a risk to themselves and people through road traffic accidents. We have tried to continue in responding to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally throughout the pandemic, but at times this has proved difficult or impossible, but we are of the belief that 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/charities in the area. We have looked to develop our community focus over 2020 by reaching out to other charities, schemes, the local council, and law enforcement, most of the time this was done virtually utilising modern technology, which at times has been frustrating and never as good as meeting face to face, but it has got us through difficult times.

Volunteers

We have continued to provide volunteering opportunities for those who wish to support our work including trusteeship, fostering, and fundraising. Where it has not been possible to provide opportunities is through dog walking, home visiting, cat socialisation, shop work, and administration work, however as we slowly come out of the pandemic we hope to open these opportunities back up. Our fostering network has grown throughout the pandemic and is an area we wish to continue developing as it benefits the animals in our care to be in a home environment. 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 that is compassionate and rewarding and which could give them training towards a future occupation.

ACHIEVEMENT AND PERFORMANCE

It is said every year in the Report and Accounts that the Branch faces unexpected challenges and costs, it should come as no surprise that 2020 has been no different and continued the pattern of being a very busy and demanding year. Fundraising has become very difficult throughout the year, an area that becomes more challenging as each year passes. The society has approached fundraising differently year on year and this year 2020 saw us expand our Social Media presence and the support we have received over this platform has been overwhelming, it has allowed Sheffield folk who would never have known we exist to get involved, support, adopt, donate and drive brand awareness.

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 to ensure that we continue to provide the very highest standards of animal welfare and care. As I reported in the 2019 report the Trustees' key focus has been to cut Branch expenditure and increase income, although the latter has proved almost impossible during the subsequent lockdowns we have made a large difference to our expenses, this work will continue ensuring that every penny is questioned and justified. 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 2020 has seen continuing and improved partnerships between the RSPCA Sheffield Branch and several other organisations. For example:

- 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.
- PDSA Sheffield, the Branch teamed up with the PDSA who have similar values as us to provide veterinary services to all the animals in our care.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

- 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.
- Community Payback scheme, which is a punishment programme for offenders to give back to the community for the crimes they have committed.

Rehoming

During 2020 we re-homed 64 dogs and 205 cats. Our adoption numbers are lower than in 2019 due to the Covid-19 lockdown, however, it is expected to increase once furlough ends and the unwanted pets of the pandemic become forgotten.

Through the support that we provide to the Inspectorate in the North Region, we take into our care several 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 rehomed. This specialist care is provided by our staff working alongside qualified support.

Fostering

The Branch is incredibly fortunate in having a dedicated core of faithful fosterers, which we have built up over the years and in particular in 2020 who help us with rabbits, birds, snakes, 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 becoming the Branch's saving grace throughout 2020 and latterly in 2021.

Other work

It is important to note the fantastic work the team has done throughout 2020 the Branch has been involved in many other activities other than just rehoming and fostering. The Branch provided, when it could, advice to members of the public, handovers from members of the public to then liaise with animal wardens, provided urgent care for rabbits, swans, chickens, birds, snakes, and many more. The branch has supported local and international charities and rescues through donating food far and wide, including Lost and Found, Friends of Ferals, All Dogs, and continuing our support to Romania with donated food and supplies, when we were able to through Border closures.

Veterinary care

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

Staff

Diana Radford continues to run the charity as Chief Executive Officer, the Trustees are ever grateful for Diana's and Dawn Sampson's (Service Manager) hard work, passion, and dedication, without it the Branch would simply not be what it is today.

The Branches Animal Care is led by Hayley Crookes and Emily Harrison who have both been doing an outstanding job in caring for the animals. The Trustees are very grateful for their commitment and knowledge.

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.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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. We decided to close the second-hand Superstore due to its underperformance and high-cost base, Diana is constantly thinking outside of the box for new opportunities and has recently developed a scheme with a local business for house clearances, with many more ideas in the pipeline.

Our eBay and online sales, with shops closed, have been an area of focus for 2020 and continue to go from strength to strength. Diana has done an incredible job in turning online sales around.

We are supported in all the shops by many very hardworking and dedicated volunteers to whom we are also very grateful - we welcomed them back in 2021 as lockdown eased.

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.

Fundraising

Throughout 2020 our traditional way of fundraising has not been possible; we have however been building our online presence and from it grown a network of supporters across Sheffield.

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.

Legacies

Unfortunately, the Branch is very reliant on legacies and the ones received during 2020 have helped support us immensely. Legacies are very important to the Branch but we have worked hard over the last couple of years to ensure that the Branch is not reliant upon them by reviewing all our activities, expenditure, and income. It is vital that we run things in the most cost-effective and efficient manner, whilst still achieving our charitable aims.

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 2020, when we were able to 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 2022. 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.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Unfortunately, two Trustees resigned in 2021; Elliot Chaim and Thomas Peters, the Trustees would like to thank them for their help and support whilst they were part of the Committee. We were lucky that Thomas Peters decided to leave the Committee to take up a permanent role with the Society, as a qualified accountant and working for 9 years as a Senior Auditor his experience and knowledge have so far proved invaluable to Diana and Dawn.

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 £139,356 This has helped us achieve a surplus of £379,463 (2019 - deficit £102,904). With COVID-19 hitting the retail sector hard in 2020, around 40% of our income this year was received through grants. We received grants from RSPCA Head office through the Branch Emergency Fund, as well as business interruption grants and the Governments furlough scheme.

The surplus raised during the year has been made not without sacrifice. A large cost cutting exercise was undertaken, to ensure the centre could continue to operate during the year. The expenditure for the centre dropped by 30%. A large proportion of this is due to the drop in wages. Redundancies are always a last resort for the Charity, however unfortunately due to a tightening bank account and a lack of grants early in the year, we reluctantly had no option but to undertake redundancies across the organisation.

After inclusion of the Charity's 2020 performance, net funds of £5.4 million can be seen within the Charity's Balance Sheet (2019 - £5.1 million). The year-end bank balance sits at £642,415 a rise of £480,332 on last year's year end bank balance figure. We are aware, as trustees, that this represents a heavy surplus of cash, and are looking into options to where this money can go, not only to further help care for animals in Sheffield and district, but to continue the longevity of the centre.

As mentioned previously, COVID-19 had a severe impact on our trading activities throughout 2020. Our shop income reduced by 43% and we were unable to run our usual fairs and other fundraising events. We cannot thank people enough who gift some of their estate to us in the event of their death. We received £286,783 in legacies this year, and we are forever grateful for this money.

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 Sheffield 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 have taken considerable care to monitor the cash position and amounts of legacies throughout the 2021 year, while also continuing with various revenue generating and cost saving initiatives.

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.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FUTURE PLANS

2021 has continued to be a difficult year with a limited workforce, lockdowns and the ongoing pandemic.

Some of our main areas of focus for 2022, which continue on from 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 2022.

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 were held up until June 2021). Day to day running of the Branch is delegated to the Chief Executive

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 19.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees actively review the risks which the charity faces on a regular basis through consultation with the Chief Executive 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, Chair
L Laver, Secretary
U Nair, Treasurer (appointed 9/11/20)
S Parkin, Vice-chair
C Buckley
L Kerry co-opted (appointed 9/9/21)
N Swire co-opted (appointed 9/9/21)
T Peters (resigned 23/12/20)
E Chaim (appointed 23/3/20) (resigned 17/5/21)
G Thompson (resigned 30/1/20)
D Hitchen (resigned 27/2/20)

Senior staff

D Radford, Chief Executive Officer
Dawn Sampson, Service Manager
Hayley Crookes, Animal Care Lead
Emily Harrison, Animal Care Lead

Auditors

Marriott Gibbs Rees Wallis Limited
Chartered Certified Accountants
Statutory Auditor
First Floor
Unit 4, Broadfield Court
Sheffield S8 0XF

Solicitors

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

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

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.

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.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Approved by order of the board of trustees on14 October 2021..... and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P Galloway', written over a dotted line.

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 2020 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 2020 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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 (Accounts and Reports) Regulations 2008 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 ROYAL SOCIETY FOR THE PREVENTION OF 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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our charity sector experience and through discussion with management and trustees;
- making inquiries and discussing with trustees as to whether the charity complies with such laws and regulations;
- reviewing reports from licensing inspections;
- enquiries with the trustees concerning any actual or potential litigation or claims;
- inspection of relevant legal correspondence;
- reviewing minutes of meeting of trustee meetings;
- the performance of analytical procedures to identify unexpected changes or movements to account balances which may be indicative of fraud;
- reviewing transactions around the end of the reporting period and by testing the appropriateness of journals and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of any potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, misrepresentations, forgery or through collusion.

There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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

Chartered Certified Accountants

Statutory Auditor

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

First Floor

Unit 4, Broadfield Court

Sheffield

South Yorkshire

S8 0XF

Date: 14 October 2021

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	859,545	-	859,545	475,610
Charitable activities	5				
Animal shelter		96,968	-	96,968	151,927
Clinic		9,846	-	9,846	36,766
Other trading activities	3	197,662	-	197,662	368,583
Investment income	4	42	-	42	644
Other income		23,593	-	23,593	14,770
Total		1,187,656	-	1,187,656	1,048,300
EXPENDITURE ON					
Raising funds	6	225,213	-	225,213	297,419
Charitable activities	7				
Animal shelter		480,784	67,064	547,848	749,300
Clinic		35,132	-	35,132	108,903
Total		741,129	67,064	808,193	1,155,622
Net gains on investments		-	-	-	4,418
NET INCOME/(EXPENDITURE)		446,527	(67,064)	379,463	(102,904)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,592,186	3,468,523	5,060,709	5,163,613
TOTAL FUNDS CARRIED FORWARD		<u>2,038,713</u>	<u>3,401,459</u>	<u>5,440,172</u>	<u>5,060,709</u>

The notes form part of these financial statements

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

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	1,350,393	3,401,459	4,751,852	4,867,085
CURRENT ASSETS					
Stocks	14	-	-	-	13,554
Debtors	15	90,832	-	90,832	69,067
Cash at bank and in hand		642,415	-	642,415	162,083
		733,247	-	733,247	244,704
CREDITORS					
Amounts falling due within one year	16	(44,927)	-	(44,927)	(51,080)
NET CURRENT ASSETS		688,320	-	688,320	193,624
TOTAL ASSETS LESS CURRENT LIABILITIES		2,038,713	3,401,459	5,440,172	5,060,709
NET ASSETS		2,038,713	3,401,459	5,440,172	5,060,709
FUNDS	18				
Unrestricted funds				2,038,713	1,592,186
Restricted funds				3,401,459	3,468,523
TOTAL FUNDS				5,440,172	5,060,709

The financial statements were approved by the Board of Trustees and authorised for issue on
14 October 2021 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 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	482,440	5,351
Finance costs paid		(2,150)	(2,378)
Net cash provided by operating activities		<u>480,290</u>	<u>2,973</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(64,078)
Purchase of fixed asset investments		-	(5,790)
Sale of tangible fixed assets		-	5,175
Sale of fixed asset investments		-	110,505
Interest received		42	103
Dividends received		-	541
Net cash provided by investing activities		<u>42</u>	<u>46,456</u>
Change in cash and cash equivalents in the reporting period		480,332	49,429
Cash and cash equivalents at the beginning of the reporting period		<u>162,083</u>	<u>112,654</u>
Cash and cash equivalents at the end of the reporting period		<u><u>642,415</u></u>	<u><u>162,083</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 2020**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	379,463	(102,904)
Adjustments for:		
Depreciation charges	115,233	115,605
Losses on investments	-	(4,418)
Profit on disposal of fixed assets	-	(4,076)
Interest received	(42)	(103)
Finance costs	2,150	2,378
Dividends received	-	(541)
Decrease in stocks	13,554	21,535
Increase in debtors	(21,765)	(370)
Decrease in creditors	(6,153)	(21,755)
Net cash provided by operations	<u>482,440</u>	<u>5,351</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20 £	Cash flow £	At 31/12/20 £
Net cash			
Cash at bank and in hand	162,083	480,332	642,415
Total	<u>162,083</u>	<u>480,332</u>	<u>642,415</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 its 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

Solar power income is recognised as earned.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Income

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Taxation

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

	2020	2019
	£	£
Donations	85,191	89,887
Legacies	286,783	332,652
Grants	487,571	53,001
Subscriptions	-	70
	<u>859,545</u>	<u>475,610</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Easter, Summer and Christmas fayres	-	7,538
Shop income	161,138	283,803
Social lotteries	2,721	524
Other fundraising events	5,337	26,232
Collection boxes	-	1,346
Recycling	-	545
Pet food shop	3,408	14,955
Rental income	<u>25,058</u>	<u>33,640</u>
	<u>197,662</u>	<u>368,583</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. INVESTMENT INCOME

	2020	2019
	£	£
Income from listed investments	-	541
Interest on cash deposits	<u>42</u>	<u>103</u>
	<u>42</u>	<u>644</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Shop sales	Animal shelter	-	1,219
Adoptions	Animal shelter	36,767	66,853
Inspectors boarding fees	Animal shelter	45,633	56,282
Commissions	Animal shelter	13,848	15,547
Sundry receipts	Animal shelter	720	11,986
Income from clinic	Animal shelter	-	40
Income from clinic	Clinic	9,846	<u>36,766</u>
		<u>106,814</u>	<u>188,693</u>

6. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Purchases	58	9,254
Staff costs	105,738	145,043
Hire of plant and machinery	4,765	3,802
Fundraising costs	3,779	3,525
Rent	66,010	68,915
Rates	813	8,962
Light and heat	5,937	7,430
Insurance	-	1,317
Waste disposal	-	1,751
Repairs and renewals	-	1,792
Telephone	801	1,994
Printing, postage and stationery	12,887	12,276
Sundries	1,434	2,491
Motor expenses	1,020	3,062
Legal and professional fees	-	2,314
Bank charges	589	1,913
Depreciation	2,759	4,260
Loss on sale of assets	-	(4,076)
Support costs	18,623	<u>20,965</u>
	<u>225,213</u>	<u>296,990</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. RAISING FUNDS - continued

Investment management costs

	2020	2019
	£	£
Portfolio management	<u>-</u>	<u>429</u>
Aggregate amounts	<u>225,213</u>	<u>297,419</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal shelter	380,224	167,624	547,848
Clinic	<u>35,132</u>	<u>-</u>	<u>35,132</u>
	<u>415,356</u>	<u>167,624</u>	<u>582,980</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	17,427	215	981	18,623
Animal shelter	<u>156,859</u>	<u>1,935</u>	<u>8,830</u>	<u>167,624</u>
	<u>174,286</u>	<u>2,150</u>	<u>9,811</u>	<u>186,247</u>

9. AUDITORS' REMUNERATION

	2020	2019
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	8,000	6,060
Auditors' remuneration for non audit work	<u>1,811</u>	<u>-</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	401,440	587,500
Social security costs	15,290	29,048
Other pension costs	5,686	7,400
	<u>422,416</u>	<u>623,948</u>

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

	2020	2019
Animal centre	12	21
Charity shops	11	12
Management and administration	9	12
	<u>32</u>	<u>45</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	475,610	-	475,610
Charitable activities			
Animal shelter	151,927	-	151,927
Clinic	36,766	-	36,766
Other trading activities	368,583	-	368,583
Investment income	644	-	644
Other income	<u>14,770</u>	<u>-</u>	<u>14,770</u>
Total	1,048,300	-	1,048,300
EXPENDITURE ON			
Raising funds	297,419	-	297,419
Charitable activities			
Animal shelter	682,236	67,064	749,300
Clinic	<u>108,903</u>	<u>-</u>	<u>108,903</u>
Total	1,088,558	67,064	1,155,622
Net gains on investments	<u>4,418</u>	<u>-</u>	<u>4,418</u>
NET INCOME/(EXPENDITURE)	(35,840)	(67,064)	(102,904)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,628,026</u>	<u>3,535,587</u>	<u>5,163,613</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,592,186</u></u>	<u><u>3,468,523</u></u>	<u><u>5,060,709</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Cost				
At 1 January 2020 and 31 December 2020	<u>5,998,393</u>	<u>130,759</u>	<u>14,798</u>	<u>6,143,950</u>
Depreciation				
At 1 January 2020	1,178,849	94,583	3,433	1,276,865
Charge for year	<u>101,609</u>	<u>10,664</u>	<u>2,960</u>	<u>115,233</u>
At 31 December 2020	<u>1,280,458</u>	<u>105,247</u>	<u>6,393</u>	<u>1,392,098</u>
Net book value				
At 31 December 2020	<u>4,717,935</u>	<u>25,512</u>	<u>8,405</u>	<u>4,751,852</u>
At 31 December 2019	<u>4,819,544</u>	<u>36,176</u>	<u>11,365</u>	<u>4,867,085</u>

Included in cost of land and buildings is freehold land of £917,939 (2019 - £917,939) which is not depreciated.

14. STOCKS

	2020 £	2019 £
Stocks	<u>-</u>	<u>13,554</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	20,427	31,596
Other debtors	22	508
VAT	-	15,046
Prepayments and accrued income	<u>70,383</u>	<u>21,917</u>
	<u>90,832</u>	<u>69,067</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	24,038	34,762
Taxation and social security	3,287	9,071
Other creditors	<u>17,602</u>	<u>7,247</u>
	<u>44,927</u>	<u>51,080</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. LEASING AGREEMENTS

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

	2020	2019
	£	£
Within one year	25,900	57,193
Between one and five years	60,000	116,647
In more than five years	22,500	37,500
	<u>108,400</u>	<u>211,340</u>

18. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At
	£	£	31/12/20
			£
Unrestricted funds			
General fund	1,592,186	446,527	2,038,713
Restricted funds			
Rebuild appeal	3,467,323	(67,034)	3,400,289
Max fund / Pete's dream	1,200	(30)	1,170
	<u>3,468,523</u>	<u>(67,064)</u>	<u>3,401,459</u>
TOTAL FUNDS	<u>5,060,709</u>	<u>379,463</u>	<u>5,440,172</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,187,656	(741,129)	446,527
Restricted funds			
Rebuild appeal	-	(67,034)	(67,034)
Max fund / Pete's dream	-	(30)	(30)
	-	<u>(67,064)</u>	<u>(67,064)</u>
TOTAL FUNDS	<u>1,187,656</u>	<u>(808,193)</u>	<u>379,463</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

18. MOVEMENT IN FUNDS - continued

Comparatives for 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 / Pete's dream	<u>1,230</u>	<u>(30)</u>	<u>1,200</u>
	<u>3,535,587</u>	<u>(67,064)</u>	<u>3,468,523</u>
TOTAL FUNDS	<u><u>5,163,613</u></u>	<u><u>(102,904)</u></u>	<u><u>5,060,709</u></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	1,048,300	(1,088,558)	4,418	(35,840)
Restricted funds				
Rebuild appeal	-	(67,034)	-	(67,034)
Max fund / Pete's dream	<u>-</u>	<u>(30)</u>	<u>-</u>	<u>(30)</u>
	<u>-</u>	<u>(67,064)</u>	<u>-</u>	<u>(67,064)</u>
TOTAL FUNDS	<u><u>1,048,300</u></u>	<u><u>(1,155,622)</u></u>	<u><u>4,418</u></u>	<u><u>(102,904)</u></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 / Pete's 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 2020**

19. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £8,927 (2019 - £14,916). At 31 December 2020 the amount owed to the National RSPCA was £501 (2019 - £7,714).

During the year the charity also provided services to the National RSPCA amounting to £60,389 (2019 - £71,457). At 31 December 2020 the amount owed from the National RSPCA was £5,004 (2019 - £11,724).

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	85,191	89,887
Legacies	286,783	332,652
Grants	487,571	53,001
Subscriptions	-	70
	859,545	475,610
Other trading activities		
Easter, Summer and Christmas fayres	-	7,538
Shop income	161,138	283,803
Social lotteries	2,721	524
Other fundraising events	5,337	26,232
Collection boxes	-	1,346
Recycling	-	545
Pet food shop	3,408	14,955
Rental income	25,058	33,640
	197,662	368,583
Investment income		
Income from listed investments	-	541
Interest on cash deposits	42	103
	42	644
Charitable activities		
Shop sales	-	1,219
Adoptions	36,767	66,853
Inspectors boarding fees	45,633	56,282
Commissions	13,848	15,547
Sundry receipts	720	11,986
Income from clinic	9,846	36,806
	106,814	188,693
Other income		
Solar power	23,593	14,194
Restorative justice	-	576
	23,593	14,770
Total incoming resources	1,187,656	1,048,300
EXPENDITURE		
Other trading activities		
Purchases	58	9,254
Carried forward	58	9,254

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 2020**

	2020 £	2019 £
Other trading activities		
Brought forward	58	9,254
Wages	101,370	138,563
Social security	3,624	5,316
Pensions	744	1,164
Hire of plant and machinery	4,765	3,802
Fundraising costs	3,779	3,525
Rent	66,010	68,915
Rates	813	8,962
Light and heat	5,937	7,430
Insurance	-	1,317
Waste disposal	-	1,751
Repairs and renewals	-	1,792
Telephone	801	1,994
Printing, postage and stationery	12,887	12,276
Sundries	1,434	2,491
Motor expenses	1,020	3,062
Legal and professional fees	-	2,314
Bank charges	589	1,913
Plant and machinery	2,759	4,260
Loss on sale of tangible fixed assets	-	(4,076)
	206,590	276,025
Investment management costs		
Portfolio management	-	429
Charitable activities		
Wages	146,155	267,684
Social security	3,317	13,246
Pensions	2,215	3,641
Hire of plant and machinery	1,400	4,480
Rates and water	22,309	16,929
Insurance	1,375	4,315
Light and heat	19,133	34,123
Telephone	7,193	6,326
Printing, postage and stationery	5,839	6,661
Advertising	1,183	2,805
Sundries	23,430	18,838
Drugs and medical supplies	12,111	49,164
Identichips	613	699
Supplies, equipment and food	20,622	22,161
Veterinary fees	25,523	61,451
Travelling	-	1,046
Waste disposal	2,455	9,316
Repairs and renewals	6,395	18,681
Behaviourist	-	1,143
Cleaning	904	11,813
Motor expenses	710	3,642
Freehold property	101,609	101,277
Carried forward	404,491	659,441

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 2020**

	2020 £	2019 £
Charitable activities		
Brought forward	404,491	659,441
Plant and machinery	7,905	7,808
Motor vehicles	2,960	2,260
	415,356	669,509
Support costs		
Management		
Wages	153,915	181,253
Social security	8,349	10,486
Pensions	2,727	2,595
Legal and professional fees	9,295	6,887
	174,286	201,221
Finance		
Bank charges	2,150	2,378
Governance costs		
Auditors' remuneration	8,000	6,060
Auditors' remuneration for non audit work	1,811	-
	9,811	6,060
Total resources expended	808,193	1,155,622
Net income/(expenditure) before gains and losses	379,463	(107,322)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	-	4,418
Net income/(expenditure)	379,463	(102,904)