

REGISTERED CHARITY NUMBER: 225570

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
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 2021**

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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 2021**

Welcome to all our members, supporters, volunteers, and our hardworking staff.

As we entered 2021, we faced the continuation of Covid-19, the third lockdown was in full swing, and our shops remained closed. It did, as the silver lining, provide the trustees and the senior management team the opportunity to take a view of the charity and its operations. Following the difficult decisions we had to make in 2020, we now wanted to focus our attention to costs, expenses, and income. This hard work is evidenced in these accounts. Although it is right for us to celebrate our successes of the year it is incredibly important that we do not get complacent, and work must and will continue to improve the income and expenses of the branch.

As we go into 2022 the challenges continue. The trustees and senior management have worked on the 5-year strategy which has some fantastic things we hope to achieve over the next five years. We continue to work closely with the RSPCA Regional Board and the National Society. In my capacity as the Vice-chair for the Yorkshire and Northeast region, I have been involved in the branch partnership work which is developing great plans on the future of the whole charity.

As always, I and the rest of the Trustees wish to thank all our hardworking staff during this year, especially the dedication and passion from our incredible Chief Executive, Diana, our Service Manager, Dawn, our Finance and Information Officer, Tom, and the Animal Care leads Hayley and Emily. All of whom have done a fantastic job in keeping the branch running and all the animals in our care are safe and happy.

I also wish to personally thank my fellow trustees, of whom all have professional careers and work long hours but give up their evenings and weekends as volunteers to ensure important decisions are made and the branch is governed appropriately.

And finally, I wish to thank our supporters without your support and dedication, the animals we care may not 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 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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.

Animal welfare remains at the heart of everything we do. Our 5-year strategy (2022 -2027) is shaped by those fundamental beliefs that are core to the RSPCA and how we all work.

Our vision:

RSPCA Sheffield is a driving force for animal welfare. We set the standard for compassionate high-quality provision of impactful animal welfare and people services, delivered through innovation and strong partnership and collaboration.

Our mission:

To ensure animals have a good life by caring for those in need, by advocating on behalf of animals and by inspiring everyone to treat them with compassion and respect.

Our five core beliefs:

1. All animals deserve a good life
2. Animals' lives are important in themselves
3. Animals have emotions, feelings and needs
4. Animals enrich and improve our lives
5. All of us can and should help to make animals' lives better

Our values

We are compassionate
We are committed
We have experience and skills
We act with integrity
We are dedicated

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Advancement of animal welfare

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large and aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

The branch continues to support the local Inspectorate taking in mistreated or abandoned animals. The branch also takes in pets whose owners suffer from ill health, financial difficulties or pass away. We continue to support the inspectorate and the national RSPCA by allowing the use of our kennels for those dogs which are subject to court cases. Our staff look after and rehabilitate such dogs and the Society makes a payment for these facilities.

The Trustees of the Sheffield Branch wish to thank the Inspectorate for their hard work and passion for animal welfare.

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.

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 2021 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.

Our five priorities for 2022 to 2027:

1. We will rescue, shelter, care for and rehome more cats and dogs
2. We will play our part in looking after our world
3. We will collaborate and partner for animal welfare
4. We will grow income and support to ensure we are here for animals
5. We will organise and design how and what we do for the best impact and effect

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

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 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 2021 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 2021 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 2020 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 continues to work in partnership with some fantastic organisations and charities across Sheffield. 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.
- 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 2021 we re-homed 33 dogs and 172 cats. Numbers were lower than in 2020 as we continue to see the impact of Covid on the Inspectorate.

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.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Fostering

The Branch is incredibly fortunate in having a dedicated core of faithful fosterers 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.

Other work

It is important to note the fantastic work the team has done throughout 2021. 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 animals. The branch has continued to support 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.

Shops

The Shops continue to be incredibly important to the branch and we are always on the look out to build on the shops we have across the city. They are vital in supporting the work which the branch does and provides a regular income that is essential to keep the Centre running.

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, Instagram, Tik Tok and Twitter, continues with regular updates on Branch activities and events being posted to all platforms.

Fundraising

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.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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.

FINANCIAL REVIEW

The results for the year and the Charity's financial position are set out in the Statement of Financial Activities on page 13 and the Balance Sheet on page 14.

During the year, net income has decreased by £153,387 comparing the net income from 2020 which was £379,463 to £226,076 in 2021. This decrease has been caused primarily by the reduction in grants which were received in 2020. Having said that in comparison to 2020, the regular trading activities of our branch has been steady with the impact of COVID-19 receding.

Even though there has been a decrease in income, the Charity continues to look at different avenues to carry out cost cutting exercise. And in 2021, has been successful in reducing the overall expenditure by 29% over and above the 30% reduction achieved in 2020.

After inclusion of the Charity's 2021 performance, net funds of £5.6 million can be seen within the Charity's Balance Sheet (2020 - £5.4 million). Despite a decrease in the overall income during the year, the yearend bank balance sits at £932,032 a rise of £289,617 on last year's 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.

Even though the impact of COVID-19 has been receding the Charity continues to see a parabolic change in consumer behaviour especially in our shops where even though the income has reduced by 7% it has been picking up in the latter half of 2021 with the 'New Normal' in place. Having said that the Charity is always looking at different ways to generate income for example the rental income has gone up by 82%. In addition to this, we would like to specially thank all and everyone for their donations and people who have gift some of their estate to us in the event of their death.

We have received donations of £113,365 (£85,191 - 2020) and legacies of £225,809 (£286,783 - 2020) 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 2022 year, while also continuing with various revenue generating and cost saving initiatives.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

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.

FUTURE PLANS

We enter 2022 with our 5 year strategy which will focus on our five priorities, which are listed on page 3.

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 2020).

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. 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 2021**

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 A Galloway - Chair
L Laver - Secretary
U Nair - Treasurer
S Parkin - Vice-chair
C Buckley - Legacies
E Chaim Co-opted (resigned 17/5/21)
N Swire - Assistant-secretary (appointed 9/9/21)
L Kerry - Assistant-treasurer (appointed 9/9/21)

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
Statutory Auditor
First Floor
Unit 4, Broadfield Court
Sheffield
South Yorkshire
S8 0XF

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.

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 23/06/2022 and signed on its behalf by:



.....
P A 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 2021 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 2021 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.

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:27 June 2022.....

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	443,094	-	443,094	859,545
Charitable activities	5				
Animal shelter		64,042	-	64,042	96,968
Clinic		3,991	-	3,991	9,846
Other trading activities	3	198,191	-	198,191	197,662
Investment income	4	212	-	212	42
Other income		12,000	79,375	91,375	23,593
Total		721,530	79,375	800,905	1,187,656
EXPENDITURE ON					
Raising funds	6	169,407	-	169,407	225,213
Charitable activities	7				
Animal shelter		312,152	72,284	384,436	547,848
Clinic		20,986	-	20,986	35,132
Total		502,545	72,284	574,829	808,193
NET INCOME		218,985	7,091	226,076	379,463
RECONCILIATION OF FUNDS					
Total funds brought forward		2,038,713	3,401,459	5,440,172	5,060,709
TOTAL FUNDS CARRIED FORWARD		2,257,698	3,408,550	5,666,248	5,440,172

The notes form part of these financial statements

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

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	14	1,310,460	3,237,770	4,548,230	4,751,852
CURRENT ASSETS					
Debtors	15	48,644	170,780	219,424	90,832
Cash at bank and in hand		<u>932,032</u>	<u>-</u>	<u>932,032</u>	<u>642,415</u>
		980,676	170,780	1,151,456	733,247
CREDITORS					
Amounts falling due within one year	16	(33,438)	-	(33,438)	(44,927)
NET CURRENT ASSETS		<u>947,238</u>	<u>170,780</u>	<u>1,118,018</u>	<u>688,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,257,698</u>	<u>3,408,550</u>	<u>5,666,248</u>	<u>5,440,172</u>
NET ASSETS		<u>2,257,698</u>	<u>3,408,550</u>	<u>5,666,248</u>	<u>5,440,172</u>
FUNDS	18				
Unrestricted funds				2,257,698	2,038,713
Restricted funds				<u>3,408,550</u>	<u>3,401,459</u>
TOTAL FUNDS				<u>5,666,248</u>	<u>5,440,172</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
.....23/06/2022..... and were signed on its behalf by:



.....
P A Galloway - Trustee

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	122,579	482,440
Finance costs paid		<u>(1,902)</u>	<u>(2,150)</u>
Net cash provided by operating activities		<u>120,677</u>	<u>480,290</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,272)	-
Sale of tangible fixed assets		176,000	-
Interest received		<u>212</u>	<u>42</u>
Net cash provided by investing activities		<u>168,940</u>	<u>42</u>
Change in cash and cash equivalents in the reporting period		289,617	480,332
Cash and cash equivalents at the beginning of the reporting period		<u>642,415</u>	<u>162,083</u>
Cash and cash equivalents at the end of the reporting period		<u><u>932,032</u></u>	<u><u>642,415</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 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	226,076	379,463
Adjustments for:		
Depreciation charges	114,269	115,233
Gain on sale of tangible fixed assets	(79,375)	-
Interest received	(212)	(42)
Finance costs	1,902	2,150
Decrease in stocks	-	13,554
Increase in debtors	(128,592)	(21,765)
Decrease in creditors	(11,489)	(6,153)
Net cash provided by operations	<u>122,579</u>	<u>482,440</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21	Cash flow	At 31/12/21
	£	£	£
Net cash			
Cash at bank and in hand	<u>642,415</u>	<u>289,617</u>	<u>932,032</u>
Total	<u>642,415</u>	<u>289,617</u>	<u>932,032</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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.

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 its ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

Income

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	113,365	85,191
Legacies	225,809	286,783
Grants	103,920	487,571
	<u>443,094</u>	<u>859,545</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Shop income	149,772	161,138
Social lotteries	2,739	2,721
Other fundraising events	-	5,337
Pet food shop	-	3,408
Rental income	45,680	25,058
	<u>198,191</u>	<u>197,662</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Interest on cash deposits	<u>212</u>	<u>42</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Adoptions	33,566	36,767
Inspectors boarding fees	14,720	45,633
Commissions	15,100	13,848
Sundry receipts	656	720
Income from clinic	3,991	9,846
	<u>68,033</u>	<u>106,814</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. RAISING FUNDS

Other trading activities

	2021	2020
	£	£
Purchases	1,287	58
Staff costs	82,433	105,738
Hire of plant and machinery	2,064	4,765
Fundraising costs	6,388	3,779
Rent	41,243	66,010
Rates	2,250	813
Light and heat	3,360	5,937
Insurance	2,022	-
Telephone	2,344	801
Printing, postage and stationery	6,241	12,887
Sundries	212	1,434
Motor expenses	-	1,020
Bank charges	4,726	589
Depreciation	1,788	2,759
Support costs	13,049	18,623
	<u>169,407</u>	<u>225,213</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal shelter	266,998	117,438	384,436
Clinic	20,986	-	20,986
	<u>287,984</u>	<u>117,438</u>	<u>405,422</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	11,952	190	907	13,049
Animal shelter	107,563	1,712	8,163	117,438
	<u>119,515</u>	<u>1,902</u>	<u>9,070</u>	<u>130,487</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. AUDITORS' REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	9,070	8,000
Auditors' remuneration for non audit work	<u>-</u>	<u>1,811</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

11. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	244,503	401,440
Social security costs	10,823	15,290
Other pension costs	<u>4,319</u>	<u>5,686</u>
	<u>259,645</u>	<u>422,416</u>

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

	2021	2020
		
Animal centre	4	12
Charity shops	8	11
Management and administration	<u>6</u>	<u>9</u>
	<u>18</u>	<u>32</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	859,545	-	859,545
Charitable activities			
Animal shelter	96,968	-	96,968
Clinic	9,846	-	9,846
Other trading activities	197,662	-	197,662
Investment income	42	-	42
Other income	<u>23,593</u>	<u>-</u>	<u>23,593</u>
Total	1,187,656	-	1,187,656

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	225,213	-	225,213
Charitable activities			
Animal shelter	480,784	67,064	547,848
Clinic	35,132	-	35,132
	<hr/>	<hr/>	<hr/>
Total	741,129	67,064	808,193
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	446,527	(67,064)	379,463
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	1,592,186	3,468,523	5,060,709
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>2,038,713</u>	<u>3,401,459</u>	<u>5,440,172</u>

13. NET INCOME

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	114,269	115,233
Operating lease payments	22,900	48,033
Gain on sale of tangible fixed assets	79,375	-
	<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 2021**

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
Cost				
At 1 January 2021	5,998,393	130,759	14,798	6,143,950
Additions	-	7,272	-	7,272
Disposals	(96,625)	-	-	(96,625)
At 31 December 2021	<u>5,901,768</u>	<u>138,031</u>	<u>14,798</u>	<u>6,054,597</u>
Depreciation				
At 1 January 2021	1,280,458	105,247	6,393	1,392,098
Charge for year	<u>101,609</u>	<u>9,700</u>	<u>2,960</u>	<u>114,269</u>
At 31 December 2021	<u>1,382,067</u>	<u>114,947</u>	<u>9,353</u>	<u>1,506,367</u>
Net book value				
At 31 December 2021	<u>4,519,701</u>	<u>23,084</u>	<u>5,445</u>	<u>4,548,230</u>
At 31 December 2020	<u>4,717,935</u>	<u>25,512</u>	<u>8,405</u>	<u>4,751,852</u>

Included in cost or valuation of land and buildings is freehold land of £821,314 (2020 - £917,939) which is not depreciated.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	14,797	20,427
Other debtors	171,802	22
VAT	6,985	-
Prepayments and accrued income	<u>25,840</u>	<u>70,383</u>
	<u>219,424</u>	<u>90,832</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	8,171	24,038
Taxation and social security	3,501	3,287
Other creditors	21,766	17,602
	<u>33,438</u>	<u>44,927</u>

17. LEASING AGREEMENTS

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

	2021	2020
	£	£
Within one year	15,000	25,900
Between one and five years	60,000	60,000
In more than five years	7,500	22,500
	<u>82,500</u>	<u>108,400</u>

18. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	2,038,713	218,985	2,257,698
Restricted funds			
Rebuild appeal	3,400,289	7,121	3,407,410
Max fund/Petes dream	1,170	(30)	1,140
	<u>3,401,459</u>	<u>7,091</u>	<u>3,408,550</u>
TOTAL FUNDS	<u>5,440,172</u>	<u>226,076</u>	<u>5,666,248</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	721,530	(502,545)	218,985
Restricted funds			
Rebuild appeal	79,375	(72,254)	7,121
Max fund/Petes dream	-	(30)	(30)
	<u>79,375</u>	<u>(72,284)</u>	<u>7,091</u>
TOTAL FUNDS	<u>800,905</u>	<u>(574,829)</u>	<u>226,076</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Comparatives for 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/Petes dream	<u>1,200</u>	<u>(30)</u>	<u>1,170</u>
	<u>3,468,523</u>	<u>(67,064)</u>	<u>3,401,459</u>
TOTAL FUNDS	<u><u>5,060,709</u></u>	<u><u>379,463</u></u>	<u><u>5,440,172</u></u>

Comparative 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/Petes dream	<u>-</u>	<u>(30)</u>	<u>(30)</u>
	<u>-</u>	<u>(67,064)</u>	<u>(67,064)</u>
TOTAL FUNDS	<u><u>1,187,656</u></u>	<u><u>(808,193)</u></u>	<u><u>379,463</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/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 2021**

19. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £5,264 (2020 - £8,927). At 31 December 2021 the amount owed to the National RSPCA was £2,406 (2020 - £501).

During the year the charity also provided services to the National RSPCA amounting to £24,998 (2020 - £60,389). At 31 December 2021 the amount owed from the National RSPCA was £7,787 (2020 - £5,004).

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	113,365	85,191
Legacies	225,809	286,783
Grants	103,920	487,571
	443,094	859,545
Other trading activities		
Shop income	149,772	161,138
Social lotteries	2,739	2,721
Other fundraising events	-	5,337
Pet food shop	-	3,408
Rental income	45,680	25,058
	198,191	197,662
Investment income		
Interest on cash deposits	212	42
Charitable activities		
Adoptions	33,566	36,767
Inspectors boarding fees	14,720	45,633
Commissions	15,100	13,848
Sundry receipts	656	720
Income from clinic	3,991	9,846
	68,033	106,814
Other income		
Gain on sale of tangible fixed assets	79,375	-
Solar power	12,000	23,593
	91,375	23,593
Total incoming resources	800,905	1,187,656
EXPENDITURE		
Other trading activities		
Purchases	1,287	58
Wages	79,182	101,370
Social security	2,624	3,624
Pensions	627	744
Hire of plant and machinery	2,064	4,765
Carried forward	85,784	110,561

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 2021**

	2021 £	2020 £
Other trading activities		
Brought forward	85,784	110,561
Fundraising costs	6,388	3,779
Rent	41,243	66,010
Rates	2,250	813
Light and heat	3,360	5,937
Insurance	2,022	-
Telephone	2,344	801
Printing, postage and stationery	6,241	12,887
Sundries	212	1,434
Motor expenses	-	1,020
Bank charges	4,726	589
Plant and machinery	1,788	2,759
	156,358	206,590
Charitable activities		
Wages	65,003	146,155
Social security	4,075	3,317
Pensions	1,161	2,215
Hire of plant and machinery	-	1,400
Rates and water	18,451	22,309
Insurance	4,337	1,375
Light and heat	17,697	19,133
Telephone	4,123	7,193
Printing, postage and stationery	5,371	5,839
Advertising	1,845	1,183
Sundries	9,397	23,430
Drugs and medical supplies	(2,377)	12,111
Identichips	272	613
Supplies, equipment and food	8,421	20,622
Veterinary fees	23,363	25,523
Waste disposal	3,933	2,455
Repairs and renewals	9,450	6,395
Cleaning	(224)	904
Motor expenses	1,205	710
Freehold property	101,609	101,609
Plant and machinery	7,912	7,905
Motor vehicles	2,960	2,960
	287,984	415,356
Support costs		
Management		
Wages	100,318	153,915
Social security	4,124	8,349
Pensions	2,531	2,727
Legal and professional fees	12,542	9,295
	119,515	174,286

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 2021**

	2021 £	2020 £
Management		
Finance		
Bank charges	1,902	2,150
Governance costs		
Auditors' remuneration	9,070	8,000
Auditors' remuneration for non audit work	<u>-</u>	<u>1,811</u>
	9,070	9,811
Total resources expended	<u>574,829</u>	<u>808,193</u>
Net income	<u>226,076</u>	<u>379,463</u>