

REGISTERED CHARITY NUMBER: 225570

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
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 2017**

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. 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 2015).

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of animal welfare

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

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

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

OBJECTIVES AND ACTIVITIES

Charitable activities pursued for the public benefit

We support our local Inspectors by taking in free of charge mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. We also support the whole of the inspectorate in the North Region of the country by allowing the use of 28 kennels for those dogs which are the subject of court cases. Our staff look after and rehabilitate such dogs and the Society makes a payment for these facilities. The Society's Inspectorate (as well as providing education, information and advice) rescue animals in distress and enforce laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects and promotes human sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised spaying, neutering, vaccinations, flea and worming treatment for animals which belong to people on low incomes. We do this through our own clinic. This work helps to control dog/cat populations through neutering and to control the spread of disease through vaccinations and flea and worming treatments. It also benefits those on means tested benefits by giving them financial help to neuter, vaccinate, worm and de-flea companion animals, thereby promoting responsible pet ownership.

In 2015 it became a legal requirement for dogs to be microchipped. The Branch runs regular microchipping clinics both at the Animal Centre and at other locations around Sheffield, providing subsidised microchipping in support of responsible pet ownership.

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

We re-home animals in need to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight ongoing personal and financial commitment to pet ownership. It would not be in the best interests of animals, and would therefore fall outside our objects, to re-home to those who could not afford them.

We take in, free of charge, lost cats and lost rabbits and try to reunite them with their owners. This work benefits our local community by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We offer free animal care advice by dealing with telephone enquiries and handing out leaflets. We regularly give talks to groups of people and children about the work of the RSPCA and pet ownership. The public benefits through the promotion of responsible pet ownership.

We respond to enquiries (both direct and via the Society's National Call Centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

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

Volunteers

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

ACHIEVEMENT AND PERFORMANCE

2017 has been another very busy and demanding year for the Branch. Many households in the UK continue to be stretched financially and this has again meant increased demand for the services that the Branch provides while at the same time fund raising has become more challenging as each year passes.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENT AND PERFORMANCE

The Branch has been existence for many years however we fully appreciate that in order to continue to survive and grow we must constantly re-evaluate what we do and how we do it in order to ensure that we continue to provide the very highest standards of animal welfare and care. 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.

Rehoming

During 2017 we re-homed 69 dogs and 292 cats. Our adoption numbers are down on last year which shows that the economic climate continues to affect the number of people who wish to commit to pet ownership and the number of animals that have become unwanted has increased for the same reason.

During 2017 the Branch has continued to pilot Trial Adoptions to try and minimise the length of time that animals are with us as well as the number of animals that are returned to us because their new homes prove to be unsuitable. This has reduced our long stays animals from 9-12 per month in 2015 to currently around 5 per month.

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

We have lost a number of our volunteer dog walkers and cat socialisers this year, to address this we are intending to put in place a new volunteer coordinator and volunteer retention plan.

Fostering

The Branch is very fortunate in having a dedicated nucleus of fosterers who help us with rabbits, small animals and hand rearing kittens and puppies. Some of our staff also undertake this work on a voluntary basis. We do not have facilities for rabbits and small animals at the Centre and puppies and kittens are often much better suited to a home environment so we are very grateful to all of our fosterers for their commitment, support and hard work over the year.

Veterinary care

The Branch has been able to continue to have vets on site three days a week and to continue to fund a welfare spaying and neutering clinic. On site vet care avoids the need for transporting animals for routine visits which is better for their overall welfare and also reduces travel costs and means that staff have more time to spend on animal welfare and care. The clinic also provides vaccinations and treatments such as de-fleaing and worming. The Branch would like to thank all the partners and staff at Peak Vets for their tremendous work and support throughout the year.

Staff

During 2017, Tony Benham and Tammy Wilson continue as our General Manager and Animal Care Manager. Both Tony and Tammy have been doing great work for us and we are very grateful for their commitment.

The Branch is very passionate about its role in providing exemplary standards of animal care. Our very dedicated animal care team is a vital part of this and they continue to work really 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. To assist with this a number of our staff are undertaking an International Programme for Applied Canine Studies (IPACS).

Adam Spencer continues as our Head Receptionist and IT Manager. Adam works closely with Keely Plura, our Reception Supervisor who is also responsible for booking out the Marjorie Coote room at the Centre and this has proved to be a good source of income this year thanks to her efforts. The reception team manages adoptions, the shop and clinic bookings as well as taking calls and meeting and greeting our visitors.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENT AND PERFORMANCE

Lynne Tolley continues as our Accounts Administrator and helps us to identify areas in which money can be saved and income increased. Lynne has worked closely with Dan Hitchen, our Treasurer and with our Accountants to ensure our finances are up to date and accurate. With the Centre, Clinic and expanding number of shops, this is a very important role. Also in the office is Sheena Beresford as our Fundraising and Office administrator and Sheena performs the key role of helping both staff and volunteers in the organisation of events, fundraising collections and general office administration.

The Animal Centre is inevitably starting to show some signs of wear and tear due to age and Pete Gorman, our handyman does his best to ensure that our Centre is well maintained.

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

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

Shops

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

The Trustees keep the shops under very careful review in order to ensure that they are providing the best return for the Branch and this year took the difficult decision to discontinue the Hillsborough and Darnall shops due to their poor performance. However, towards the end of the year a warehouse in Darnall was added to the shops network. This retail warehouse will enable us to undertake more house clearances and sell larger pieces of furniture due to the increase in storage space.

We continue to sell second hand furniture as well as clothes and bric a brac and the Branch has two paid van drivers and volunteers to support furniture collections and deliveries to our shops.

During 2017, we expanded our ebay and online sales and this, along with the retail warehouse will be an area of focus for 2018.

Helen Cusack joined the Branch as Area Retail Manager during 2017 following the resignation of our previous Area Retail Manager Lyndsey Crossland, the Trustees would like to thank Lyndsey for all her hard work and dedication to the Branch. Helen has made an excellent start and joins our very committed team of shop managers and deputies. We are also supported in all the shops by many very hard working and dedicated volunteers to whom we are also very grateful.

Marketing and Promotions

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

The Branch's press activity has included regular slots in the Star, radio appearances and other online press releases and these help to ensure that the work of the Branch gets local recognition and supports our work. Our online presence, including Facebook and Twitter, has increased significantly with regular updates on Branch activities and events being posted to both. We would particularly like to thank Tammy Wilson for all her help and support in this area.

Fund Raising

Throughout 2017 we have tried to ensure that we have at least one fund raising event each month. Our enthusiastic and committed fund raising team work really hard to arrange different events as well as ensuring that the regular favourites, such as the Summer Open Day and Christmas and Easter Fayres, are successful and help to raise much needed funds. Most of our fundraising is supported entirely through volunteer activity and we are extremely grateful for this.

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017**

ACHIEVEMENT AND PERFORMANCE

Fund raising does seem to become more challenging each year and to try and address this at the beginning of 2017 we appointed Phil Morton as temporary Fundraising Co-ordinator. Following all Phil's hard work and success in this role, this post has now been made permanent.

Legacies

The Branch was very fortunate to receive a number of legacies during 2016. A number of investments have taken place during 2017 to ensure these funds were used to obtain the best possible return for the Branch. This included investments in Animal Welfare including improvements to the centre aimed at reducing canine stress, improved ratio of staff to animals and the trialing of kennel and environment enrichment; investment in the Centre, including refurbishment of kennels, new signage and new fences and improvements to water pipes/outside taps and investment in our team, including staff training, new uniforms and a full-time Fund Raiser.

Volunteers

The Branch is heavily dependent on the help of volunteers not only for fund raising 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, Shops and Clinics running. Without our volunteers we simply could not exist so we are extremely grateful for all the help and support we receive.

The trustees too are volunteers and the amount of time and commitment that the Committee dedicates to the Branch is exemplary and often goes without recognition. It was with great sadness that the trustees said goodbye to one of its more experienced trustees, Sheila Fowler, who passed away following a long illness with cancer. We have welcomed a number of new trustees to the Branch during 2017 which will enhance the support given to the Branch.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017**

FINANCIAL REVIEW

The results for the year and the Charity's financial position are set out in the Statement of Financial Activities on page 12 and the Balance Sheet on page 13.

During the year, net income fell £559,369 and the Charity experienced a net deficit of £129,547 (2016: net income of £429,822). This movement can be principally attributed to the level of legacies received in 2016, but also reflects the challenges the Charity business activities have experienced in the year.

After inclusion of the Charity's performance during 2017, net funds of £5.7 million can be seen within the Charity's Balance Sheet (2016: £5.8 million). As would be expected, given the deficit for the year, the Charity's cash bank balance fell to £548,854 (2016: £618,781).

Considering the level of funds at the year end, it is anticipated that operating costs will be covered for at least 12 months.

2017 has been a difficult year for the Charity but in many instances a year of transition. Closure of the Charity's shop in Hillsborough, coupled with the loss of income from shop closures in 2016, has seen retail income fall 18% compared with the levels achieved in 2016. While this reduction is significant, it has been largely offset by the reduction in retail costs from the closed shops. It is hoped that following on from the introduction of the Darnall warehouse late in 2017 and the expansion of our internet sales, this trend will reverse in 2018.

Income from the Charity's clinic increased 16% as management endeavoured to maintain charges that were competitive yet still represented good value to the public. Adoption income experienced a fall in 2017 and reduced 22% from the levels achieved in 2016. Unfortunately, the economic climate continues to impact on the number of individuals wishing to commit to pet ownership. Similarly, the 13% reduction in donation levels further supports this assertion around the economy.

In terms of expenses, the introduction of changes to the minimum wage and the introduction of the living wage have had the most impact on the Charity's costs. The Trustees continued to closely monitor the Charity's expenditure following a major cost cutting exercised in 2016. Ensuring a good balance between the level of costs, and the level of service provided remains a difficult balance. The Trustees will continue to monitor the level of costs throughout 2018 and if necessary make changes to ensure an effective use of the Charity's resources.

As was outlined in the 2016 financial statements, the Charity endeavours to improve income levels and increasing the Charity's profile within the local area. It is believed that increasing the Charity's profile will encourage a greater footfall to the centre, shops and to the Charity's open days. This increase in footfall will lead to an increase in adoptions, donations and charitable activity income. The introduction of a Fundraising Co-ordinator has certainly helped to develop the Charity's profile, and it is believed this progress will continue as the role develops. As previously mentioned, the introduction of the Warehouse in early 2018 is hoped to reverse the trend in retail sales. The Warehouse site is also key to the development of the Charity's internet sales which remain a consistently profitable element of the Charity's retail operations. The Charity has continued to develop its online presence to encourage internet sales and began utilising a number of new platforms including Instagram, Pinterest and Shpock.

Reserves policy

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

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

Investment policy

Investment with low levels of risk appropriate to a charity is agreed with and managed by Investec Wealth & Investment Limited and reviewed annually.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

FUTURE PLANS

Without doubt 2018 will continue to offer up difficult challenges for the Branch. We will continue to review and evolve our activities in order to ensure that we are able to provide the very highest standards of animal welfare and care and to not only ensure the survival of the Branch but to grow and improve everything that we do.

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 2006 and 2009).

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 General Manager.

Induction and training of new trustees

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

Related parties

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

Risk management

The trustees actively review the risks which the charity faces on a regular basis through consultation with the General Manager 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

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

2 Stadium Way
Attercliffe
Sheffield
S9 3HN

Trustees

D J White		
G Thompson		
J Baker	Co-opted	- resigned 26/6/17
S Parkin		
W Wilkinson		- resigned 23/10/17
D Hitchen		
P Galloway		- appointed 23/10/17
R Hanstock	Co-opted	- appointed 20/11/17
L Laver	Co-opted	- appointed 20/11/17
K Payton		
S Swift		

Senior staff

A Benham, General Manager
T Wilson, Animal Care Manager

Auditors

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

Solicitors

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

**ROYAL SOCIETY FOR THE PREVENTION OF
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017**

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

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

Veterinary

Peak Vets
36 Olivet Road
Sheffield
S8 8QS

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees 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 on2.6.18..... and signed on its behalf by:


.....
S Parkin - 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 2017 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).

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2017 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

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

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

Other information

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

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROYAL SOCIETY FOR THE PREVENTION OF
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Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

Marriott Gibbs Rees Wallis Limited

Marriott Gibbs Rees Wallis Limited
Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
13-17 Paradise Square
Sheffield
South Yorkshire
S1 2DE

Date: 6 June 2018

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

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

		Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	395,461	-	395,461	872,390
Charitable activities	5				
Animal shelter		128,535	-	128,535	134,767
Clinic		37,641	-	37,641	32,424
Other trading activities	3	381,968	-	381,968	440,691
Investment income	4	3,654	-	3,654	4,038
Other income		17,383	-	17,383	19,793
Total		964,642	-	964,642	1,504,103
EXPENDITURE ON					
Raising funds	6	334,255	-	334,255	361,531
Charitable activities	7				
Animal shelter		600,272	67,712	667,984	629,892
Clinic		98,912	-	98,912	89,584
Total		1,033,439	67,712	1,101,151	1,081,007
Net gains/(losses) on investments		6,962	-	6,962	6,726
NET INCOME/(EXPENDITURE)		(61,835)	(67,712)	(129,547)	429,822
RECONCILIATION OF FUNDS					
Total funds brought forward		2,124,831	3,670,363	5,795,194	5,365,372
TOTAL FUNDS CARRIED FORWARD		2,062,996	3,602,651	5,665,647	5,795,194

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.


The notes form part of these financial statements

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

**BALANCE SHEET
AT 31 DECEMBER 2017**

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	13	1,364,488	3,602,651	4,967,139	5,061,524
Investments	14	117,105	-	117,105	110,576
		1,481,593	3,602,651	5,084,244	5,172,100
CURRENT ASSETS					
Stocks	15	39,616	-	39,616	32,342
Debtors	16	60,060	-	60,060	34,661
Cash at bank and in hand		548,854	-	548,854	618,781
		648,530	-	648,530	685,784
CREDITORS					
Amounts falling due within one year	17	(67,127)	-	(67,127)	(62,690)
NET CURRENT ASSETS		581,403	-	581,403	623,094
TOTAL ASSETS LESS CURRENT LIABILITIES		2,062,996	3,602,651	5,665,647	5,795,194
NET ASSETS		2,062,996	3,602,651	5,665,647	5,795,194
FUNDS	19				
Unrestricted funds				2,062,996	2,124,831
Restricted funds				3,602,651	3,670,363
TOTAL FUNDS				5,665,647	5,795,194

The financial statements were approved by the Board of Trustees on 2.6.18 and were signed on its behalf by:


S Parkin -Trustee

The notes form part of these financial statements

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

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	(49,883)	507,006
Finance costs		<u>(1,361)</u>	<u>(1,635)</u>
Net cash provided by (used in) operating activities		<u>(51,244)</u>	<u>505,371</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(22,770)	(6,184)
Purchase of fixed asset investments		(251)	(21,339)
Sale of fixed asset investments		684	97,698
Interest received		312	159
Dividends received		<u>3,342</u>	<u>3,879</u>
Net cash provided by (used in) investing activities		<u>(18,683)</u>	<u>74,213</u>
 Change in cash and cash equivalents in the reporting period		 (69,927)	 579,584
Cash and cash equivalents at the beginning of the reporting period		<u>618,781</u>	<u>39,197</u>
 Cash and cash equivalents at the end of the reporting period		 <u>548,854</u>	 <u>618,781</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 2017**

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

	2017 £	2016 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(129,547)	429,822
Adjustments for:		
Depreciation charges	116,119	115,423
Gain on investments	(6,962)	(6,726)
Loss on disposal of fixed assets	1,036	450
Interest received	(312)	(159)
Finance costs	1,361	1,635
Dividends received	(3,342)	(3,879)
Increase in stocks	(7,274)	(1,809)
Increase in debtors	(25,399)	(6,028)
Increase/(decrease) in creditors	<u>4,437</u>	<u>(21,723)</u>
Net cash provided by (used in) operating activities	<u>(49,883)</u>	<u>507,006</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

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 2015)', 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 (£).

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

1. ACCOUNTING POLICIES - continued

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

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

1. ACCOUNTING POLICIES - continued

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

	2017 £	2016 £
Donations	98,189	112,948
Legacies	284,171	751,614
Grants	12,500	7,251
Subscriptions	<u>601</u>	<u>577</u>
	<u>395,461</u>	<u>872,390</u>

3. OTHER TRADING ACTIVITIES

	2017 £	2016 £
Easter, summer and christmas fayres	13,546	14,213
Shop income	288,532	354,329
Social lotteries	3,209	2,665
Staff fundraising	604	1,314
Other fundraising events	18,155	15,732
Collection boxes	2,766	4,054
Recycling	463	576
Pet food shop	21,268	21,262
Rental income	<u>33,425</u>	<u>26,546</u>
	<u>381,968</u>	<u>440,691</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

4. INVESTMENT INCOME

	2017	2016
	£	£
Income from listed investments	3,342	3,879
Interest on cash deposits	312	159
	<u>3,654</u>	<u>4,038</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2017	2016
		£	£
Shop sales	Animal shelter	3,725	3,168
Adoptions	Animal shelter	31,075	39,671
Inspectors boarding fees	Animal shelter	69,802	68,842
Commissions	Animal shelter	15,875	15,719
Sundry receipts	Animal shelter	8,058	7,367
Income from clinic	Clinic	37,641	32,424
		<u>166,176</u>	<u>167,191</u>

6. RAISING FUNDS

Other trading activities

	2017	2016
	£	£
Purchases	23,588	21,789
Staff costs	162,408	183,484
Hire of plant and machinery	5,229	5,666
Fundraising costs	5,320	5,065
Rent	65,737	80,590
Rates	6,386	6,704
Light and heat	6,163	6,673
Insurance	1,340	2,449
Waste disposal	1,222	2,115
Repairs and renewals	5,622	27
Telephone	1,897	2,331
Printing, postage and stationery	12,273	8,867
Sundries	6,332	7,178
Motor expenses	2,493	2,704
Legal and professional fees	1,741	-
Bank charges	693	2,057
Depreciation	7,125	8,887
Loss on sale of assets	1,036	450
Support costs	17,080	13,995
	<u>333,685</u>	<u>361,031</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

6. RAISING FUNDS - continued

Investment management costs

	2017 £	2016 £
Portfolio management	<u>570</u>	<u>500</u>
Aggregate amounts	<u>334,255</u>	<u>361,531</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Support costs (See note 8) £	Totals £
Animal shelter	514,264	153,720	667,984
Clinic	<u>98,912</u>	<u>-</u>	<u>98,912</u>
	<u>613,176</u>	<u>153,720</u>	<u>766,896</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other trading activities	16,354	136	590	17,080
Animal shelter	<u>147,181</u>	<u>1,225</u>	<u>5,314</u>	<u>153,720</u>
	<u>163,535</u>	<u>1,361</u>	<u>5,904</u>	<u>170,800</u>

9. AUDITORS' REMUNERATION

	2017 £	2016 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>5,904</u>	<u>5,700</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

11. STAFF COSTS

	2017 £	2016 £
Wages and salaries	526,546	515,651
Social security costs	24,456	24,461
Other pension costs	<u>1,526</u>	<u>-</u>
	<u>552,528</u>	<u>540,112</u>

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

	2017	2016
Animal centre	17	17
Charity shops	16	18
Management and administration	<u>11</u>	<u>9</u>
	<u>44</u>	<u>44</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	856,727	15,663	872,390
Charitable activities			
Animal shelter	134,767	-	134,767
Clinic	32,424	-	32,424
Other trading activities	440,691	-	440,691
Investment income	4,038	-	4,038
Other income	<u>19,793</u>	<u>-</u>	<u>19,793</u>
Total	1,488,440	15,663	1,504,103
EXPENDITURE ON			
Raising funds	361,531	-	361,531
Charitable activities			
Animal shelter	547,813	82,079	629,892
Clinic	<u>89,584</u>	<u>-</u>	<u>89,584</u>
Total	998,928	82,079	1,081,007
Net gains/(losses) on investments	<u>6,726</u>	<u>-</u>	<u>6,726</u>
NET INCOME/(EXPENDITURE)	496,238	(66,416)	429,822

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,628,593	3,736,779	5,365,372
TOTAL FUNDS CARRIED FORWARD	<u>2,124,831</u>	<u>3,670,363</u>	<u>5,795,194</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2017	5,906,038	112,085	14,590	6,032,713
Additions	6,460	16,310	-	22,770
Disposals	-	(1,778)	-	(1,778)
At 31 December 2017	<u>5,912,498</u>	<u>126,617</u>	<u>14,590</u>	<u>6,053,705</u>
DEPRECIATION				
At 1 January 2017	877,158	85,356	8,675	971,189
Charge for year	99,806	13,695	2,618	116,119
Eliminated on disposal	-	(742)	-	(742)
At 31 December 2017	<u>976,964</u>	<u>98,309</u>	<u>11,293</u>	<u>1,086,566</u>
NET BOOK VALUE				
At 31 December 2017	<u>4,935,534</u>	<u>28,308</u>	<u>3,297</u>	<u>4,967,139</u>
At 31 December 2016	<u>5,028,880</u>	<u>26,729</u>	<u>5,915</u>	<u>5,061,524</u>

Included in cost or valuation of land and buildings is freehold land of £917,939 (2016 - £917,939) which is not depreciated.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

14. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 January 2017	110,836	(260)	110,576
Additions	20	231	251
Disposals	-	(684)	(684)
Revaluations	6,962	-	6,962
At 31 December 2017	<u>117,818</u>	<u>(713)</u>	<u>117,105</u>
 NET BOOK VALUE			
At 31 December 2017	<u>117,818</u>	<u>(713)</u>	<u>117,105</u>
At 31 December 2016	<u>110,836</u>	<u>(260)</u>	<u>110,576</u>

There were no investment assets outside the UK.

15. STOCKS

	2017 £	2016 £
Stocks	<u>39,616</u>	<u>32,342</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	18,782	18,641
Other debtors	<u>41,278</u>	<u>16,020</u>
	<u>60,060</u>	<u>34,661</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	49,716	40,691
Taxation and social security	7,471	5,976
Other creditors	<u>9,940</u>	<u>16,023</u>
	<u>67,127</u>	<u>62,690</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

18. LEASING AGREEMENTS

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

	2017 £	2016 £
Within one year	39,860	53,143
Between one and five years	90,783	129,193
In more than five years	-	1,450
	<u>130,643</u>	<u>183,786</u>

19. MOVEMENT IN FUNDS

	At 1/1/17 £	Net movement in funds £	At 31/12/17 £
Unrestricted funds			
General fund	2,124,831	(61,835)	2,062,996
Restricted funds			
Rebuild appeal	3,668,425	(67,034)	3,601,391
Max fund/Petes dream	1,290	(30)	1,260
Frozen paws appeal	648	(648)	-
	<u>3,670,363</u>	<u>(67,712)</u>	<u>3,602,651</u>
TOTAL FUNDS	<u>5,795,194</u>	<u>(129,547)</u>	<u>5,665,647</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	964,642	(1,033,439)	6,962	(61,835)
Restricted funds				
Frozen paws appeal	-	(648)	-	(648)
Rebuild appeal	-	(67,034)	-	(67,034)
Max fund/Petes dream	-	(30)	-	(30)
	-	<u>(67,712)</u>	-	<u>(67,712)</u>
TOTAL FUNDS	<u>964,642</u>	<u>(1,101,151)</u>	<u>6,962</u>	<u>(129,547)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/16 £	Net movement in funds £	At 31/12/16 £
Unrestricted Funds			
General fund	1,628,593	496,238	2,124,831
Restricted Funds			
Rebuild appeal	3,735,459	(67,034)	3,668,425
Max fund/Petes dream	1,320	(30)	1,290
Frozen paws appeal	-	648	648
	<u>3,736,779</u>	<u>(66,416)</u>	<u>3,670,363</u>
TOTAL FUNDS	<u>5,365,372</u>	<u>429,822</u>	<u>5,795,194</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	1,488,440	(998,928)	6,726	496,238
Restricted funds				
Frozen paws appeal	15,663	(15,015)	-	648
Rebuild appeal	-	(67,034)	-	(67,034)
Max fund/Petes dream	-	(30)	-	(30)
	<u>15,663</u>	<u>(82,079)</u>	<u>-</u>	<u>(66,416)</u>
TOTAL FUNDS	<u>1,504,103</u>	<u>(1,081,007)</u>	<u>6,726</u>	<u>429,822</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.

The frozen paws appeal was set up in 2016 to cover the initial cost and subsequent maintenance of a new central heating system.

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

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

20. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £24,852 (2016 - £22,322). At 31 December 2017 the amount owed to the National RSPCA was £3,662 (2016 - £3,096).

During the year the charity also provided services to the National RSPCA amounting to £89,543 (2016 - £81,576). At 31 December 2017 the amount owed from the National RSPCA was £10,373 (2016 - £7,846).

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	98,189	112,948
Legacies	284,171	751,614
Grants	12,500	7,251
Subscriptions	<u>601</u>	<u>577</u>
	395,461	872,390
Other trading activities		
Easter, summer and christmas fayres	13,546	14,213
Shop income	288,532	354,329
Social lotteries	3,209	2,665
Staff fundraising	604	1,314
Other fundraising events	18,155	15,732
Collection boxes	2,766	4,054
Recycling	463	576
Pet food shop	21,268	21,262
Rental income	<u>33,425</u>	<u>26,546</u>
	381,968	440,691
Investment income		
Income from listed investments	3,342	3,879
Interest on cash deposits	<u>312</u>	<u>159</u>
	3,654	4,038
Charitable activities		
Shop sales	3,725	3,168
Adoptions	31,075	39,671
Inspectors boarding fees	69,802	68,842
Commissions	15,875	15,719
Sundry receipts	8,058	7,367
Income from clinic	<u>37,641</u>	<u>32,424</u>
	166,176	167,191
Other income		
Solar power	<u>17,383</u>	<u>19,793</u>
Total incoming resources	964,642	1,504,103
EXPENDITURE		
Other trading activities		
Purchases	23,588	21,789
Wages	157,452	177,170
Carried forward	181,040	198,959

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 2017**

	2017 £	2016 £
Other trading activities		
Brought forward	181,040	198,959
Social security	4,828	6,314
Pensions	128	-
Hire of plant and machinery	5,229	5,666
Fundraising costs	5,320	5,065
Rent	65,737	80,590
Rates	6,386	6,704
Light and heat	6,163	6,673
Insurance	1,340	2,449
Waste disposal	1,222	2,115
Repairs and renewals	5,622	27
Telephone	1,897	2,331
Printing, postage and stationery	12,273	8,867
Sundries	6,332	7,178
Motor expenses	2,493	2,704
Legal and professional fees	1,741	-
Bank charges	693	2,057
Plant and machinery	7,125	8,887
Loss on sale of tangible fixed assets	1,036	450
	316,605	347,036
Investment management costs		
Portfolio management	570	500
Charitable activities		
Wages	218,955	215,171
Social security	10,942	10,832
Pensions	810	-
Hire of plant and machinery	4,176	3,430
Rates and water	15,299	13,734
Insurance	4,214	4,490
Light and heat	36,286	29,637
Telephone	3,424	13,985
Printing, postage and stationery	6,258	6,639
Advertising	695	8,299
Sundries	17,113	13,229
Drugs and medical supplies	31,311	28,720
Identichips	1,201	682
Supplies, equipment and food	32,877	25,093
Veterinary fees	64,737	56,123
Travelling	2,106	445
Waste disposal	10,108	9,274
Repairs and renewals	26,465	36,515
Unrecoverable VAT	3,696	(4,939)
Behaviourist	1,230	1,365
Cleaning	8,498	8,692
Motor expenses	3,781	5,574
Freehold property	99,806	99,762
Carried forward	603,988	586,752

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 2017**

	2017 £	2016 £
Charitable activities		
Brought forward	603,988	586,752
Plant and machinery	6,570	3,856
Motor vehicles	<u>2,618</u>	<u>2,918</u>
	613,176	593,526
Support costs		
Management		
Wages	150,139	123,310
Social security	8,686	7,315
Pensions	588	-
Legal and professional fees	<u>4,122</u>	<u>1,985</u>
	163,535	132,610
Finance		
Bank charges	1,361	1,635
Governance costs		
Auditors' remuneration	<u>5,904</u>	<u>5,700</u>
Total resources expended	<u>1,101,151</u>	<u>1,081,007</u>
Net (expenditure)/income before gains and losses	(136,509)	423,096
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>6,962</u>	<u>6,726</u>
Net (expenditure)/income	<u>(129,547)</u>	<u>429,822</u>

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2017 ANNUAL REPORT

NORTH EAST REGION INSPECTORATE GROUP N6

INTRODUCTION

It gives me great pleasure to report on the work of the Inspectorate in group N6 during 2017. It has been another challenging year but the team of Inspectors and Animal Welfare Officers in N6 have all worked exceptionally hard to achieve the best results for animal welfare.

We have investigated a high number of prosecution cases and achieved some excellent results. Andrew Davidson of Freeman Brown Solicitors and Fran Lavender of Cartwright King Solicitors have prosecuted on behalf of the RSPCA in the N6 area and we are very grateful for the excellent service they have provided. The prosecution department plays an essential role in supporting the Inspectorate with case investigations and the Prosecution Case Managers at headquarters have provided guidance throughout the year to ensure that our case files are submitted to the highest of standards.

We have continued to benefit from excellent support from the staff in our Regional Support Centre, Headquarters, and the National Control Centre and thanks goes to everyone who assists us on a daily basis to enable us to do our job as effectively and efficiently as possible.

N6 GROUP PERSONNEL

Chief Inspector Lynsey Harris
Deputy Chief Inspector Jennie Ronksley
Inspector John Gibson
Inspector Tamsin Drysdale
Inspector Sandra Dransfield
Inspector Joanne Taylor
Inspector Sara Jordan
Inspector Paula Clemence
Inspector Leanne Booth
Inspector Joanne Hartley
Inspector Kim Greaves
Inspector Ben Cottle-Shaw
Animal Welfare Officer Liz Braidley

Inspector Jennie Ronksley is Deputy Chief Inspector offering support to me and the group when I am unavailable.

Kim Greaves & Ben Cottle-Shaw successfully completed the intense, seven months long Inspectorate training course and are now fully qualified Inspectors.

Inspectors Jennie Ronksley and Tamsin Drysdale continue in their roles of Tutor Inspectors, taking responsibility for Trainee Inspectors who come to our group for field training experience as part of the Inspectors training course. Tamsin is also part of the regional flood team.

Inspector Sandra Dransfield and AWO Braidley continue in their roles of Regional Wildlife Officers. They are a point of contact for regional field staff, offering guidance and expertise in all things wildlife related. They also visit wildlife establishments and facilities across the region to ensure the facilities are suitable and maintained to the correct standards.

Inspector Kim Greaves is a Regional Exotics Officer and has expertise in the care of reptiles, amphibians and other exotic animals. Kim is a point of contact for field staff offering guidance and advice in this area. She also inspects establishments/facilities to ensure the facilities are suitable and maintained to the correct standards.

Inspector Gibson has continued with the role of Regional Boat Co-ordinator – managing a fleet of boats and training staff across the region so that we can deploy boat rescue teams both inland and at sea. The inland boat rescue team in N6 are comprised of John Gibson, Tamsin Drysdale, Sandra Dransfield and Sara Jordan.

Inspector Keira Benham left the society in October and went to work at The Donkey Sanctuary. Inspector Joanne Taylor is currently on maternity leave after giving birth to a baby girl in November.

We are currently recruiting two Animal Collection Officers and following an intensive six week training programme at HQ they will be with us in April 2018.

WORKLOAD FOR N6 FOR 2017

The statistics below are indicative of the consistently high workload in N6.

Complaints	5121
Collections	3195
Cases Investigated	85

N6 ANIMAL REHOMING FIGURES

AWO Liz Braidley has continued to run a space management system for the group, collating a list of all of the animals requiring boarding space from her colleagues within the group and contacting branches throughout the north of England and beyond to find space.

In 2017 Liz found boarding spaces for an amazing number of animals from the N6 area. Her work has proved to be invaluable to the group and has seen us reduce our use of private boarding establishments considerably. The numbers for 2017 are:

165	Dogs
25	Ferrets
208	Rodents
274	Rabbits
724	Cats

CASE INVESTIGATIONS

Listed below are a few examples of cases that were concluded during 2017 in N6.

Case 1 - Inspector Jennie Ronksley (Sheffield)

This case involved a hamster that had string tied around each of its legs and was then suspended as if it had been crucified. The strings had been tied around a large, soft drink bottle to create this image. This disgusting act was photographed as a selfie and posted on social media. Inspector Ronksley investigated and eventually discovered the name and address of the culprit, a Mr S of Sheffield. She attended the property and interviewed Mr S who laughed when he was showed the photo. He tried to claim the rodent was a mouse that he had caught on a glue pad. He said he had taken the photograph then cleaned the mouse and released it. He later showed Inspector Ronksley an empty cage containing a wheel, bedding, food and water and told her it belonged to his pet hamster that had died 'a while ago'. The rodent in the photo was identified by a vet as a Russian hamster and although no body was ever found, it was suspected that the hamster in the photo was Mr S pet hamster and had probably died as a result of its injuries. Mr S pleaded guilty saying 'it was an act of stupidity' at Sheffield Magistrates Court. He was sentenced to 80 hours of unpaid work and was banned from keeping any animal for 1 year.

Case 2 - Inspector Paula Clemence (Barnsley)

This case involved 10 horses that were suffering from various conditions in Barnsley. One of the horses had been suffering from a broken leg for over a week and Mr W had been treating it with penicillin instead of seeking veterinary treatment. Two others were struggling to walk with badly overgrown hooves and all of them were living in inadequate conditions with very little hay or supplementary food, inadequate shelter and bedding. The paddock was also covered everywhere with faeces. When the horses were led out of the paddock over lush grass they all ate ravenously. Mr W pleaded guilty at Barnsley Magistrates Court and received a life ban on keeping horses for life. He also received a 12 month prison sentence suspended for 12 months and £600 costs.

The horse with the broken leg was sadly put to sleep but the other 9 made a good recovery and are now waiting to find new homes.

Case 3 - Inspector Leanne Booth (Barnsley)

This case involved a male, labrador dog called Foxy who was found to be suffering from a large, badly infected growth in his mouth by Inspector Booth. Foxy was in very poor bodily condition with a swollen face and infected eye. The growth in his mouth was oozing pus and it was clear that he was suffering. His poor bodily condition was as a result of being unable to eat. Foxy was taken to a vet and euthanised on humane grounds. The three female defendants who were responsible for Foxy admitted they not taken him to see a vet. They all pleaded guilty at Barnsley Magistrates Court and received a life ban on keeping all animals. Two of them received a 2 year conditional discharge and costs of £100. The other family member who was seen to have slightly more responsibility for Foxy received a 3 month prison sentence suspended for 2 years and £100 costs.

Case 4 - Inspector Tamsin Drysdale (Doncaster)

This case involved a Dalmatian dog named Domino. The dog was found in a very emaciated condition and living in an unsuitable living environment by Inspector Drysdale. The dog was taken to a vet who said he had suffered unnecessarily. The dog put weight on quickly whilst in our care proving his emaciation was purely down to an inadequate diet. Mr & Mrs E pleaded guilty at Doncaster Magistrates Court and both received a life ban on keeping any animal, a 16 week prison sentence suspended for 12 months, 200 hours community order and £175 costs. Domino was signed over, made a full recovery and has now been rehomed.

Case 5 - Inspector Ben Cottle-Shaw (Barnsley)

This case involved a female, patterdale terrier that sustained a very bad injury to her jaw. The dog was found in a training cage in the owners house by a family friend and was horrified by what they saw. The wound was so bad that it had become necrotic and smelled of rotten flesh. The friend took the dog to the PDSA who immediately put her to sleep. The PDSA then contacted us to investigate the matter. The dogs owner Mr F was interviewed by Inspector Cottle-Shaw and claimed the dog had run away and returned with the injury. He admitted to not seeking veterinary treatment and had been bathing the wound with salt water. Mr F pleaded guilty at Barnsley Magistrates Court and received a 12 month community order of 80 hours unpaid work, was banned from keeping dogs for 5 years and £300 costs.

Case 6 - Inspector Sara Jordan (Rotherham)

This case involved a west highland terrier called Rocky that was picked up the Rotherham dog warden service. Inspector Jordan went to see the dog and he was clearly suffering from a chronic skin condition, his skin was red and sore and his feet were swollen. Inspector Jordan located Rocky's owner who told her that Rocky had been on treatment up to a couple of months previously but had then failed to continue with it. Miss Y received an adult written caution. Rocky made a full recovery from his condition and has now been rehomed.

Case 7 - Inspector Sandra Dransfield (Rotherham)

This case involved two cross-breed dogs called Missy and Coco that were living in a property in Rotherham with Miss G. Both dogs were living inside the house and despite there being a large sack of dog food in the property were both found to be emaciated. They were taken into our care and quickly put weight on weight. There was no other reason for their poor body condition than lack of nutrition. Miss G pleaded guilty at Sheffield Magistrates Court and was sentenced to 20 weeks imprisonment suspended for 12 months, 150 hours community order, banned from keeping any animal for 10 years and costs of £500. Both dogs made a full recovery and have since been rehomed.

Case 8 - Inspector Kim Greaves (Sheffield)

This case involved a shitzu dog called Fifi that was suffering from a very severe skin condition, infected eyes, mammary tumours and ingrowing nails. The dogs coat was badly matted and she smelled putrid. The vet who examined Fifi said she would have been suffering for months. Fifi's owner Mrs C had not sought any veterinary treatment for Fifi and would not acknowledge the severity of her dogs condition. The matter went to court and Mrs C pleaded guilty. She received an 18 prison sentence suspended for 12 months, 80 hours unpaid work, disqualified from keeping any animal for life and £150 costs. Unfortunately Fifi had to be put to sleep as she was suffering from cancer.

Case 9 - Inspector Keira Benham (Doncaster)

This case involved a husky dog called Gizmo that was violently beaten by Mr M in the rear garden of his property. A neighbour filmed the beating, it was not the first time she had seen or heard Mr M be heavy handed with his dogs. The film showed Mr M kicking the dog with force and then punching him in the head. The dog was visibly very frightened of his owner and was cowering before Mr M even reached him. The video went viral on social media and Mr M disappeared taking the dog with him. Due to the social media attention it was not long before we received a call telling us where Mr M and the dog were hiding. We located Gizmo he was seized by the police along with another dog belonging to Mr M. Mr M was found guilty in court and received an 18 week prison sentence. He also received a life ban on keeping any animal and costs of £500. Gizmo and his companion both made a full recovery and have been rehomed.

Case 10 - Inspector Joanne Taylor (Doncaster)

This case involved 2 akita dogs called Myri and Demon. Inspector Taylor attended Mr H property in Doncaster on Christmas day 2016. She found a very emaciated, female akita called Myri collapsed on the sofa inside the property. The dog could not stand and could barely lift her head because she was so weak. As Jo was speaking to Mr H she looked out of the window and saw the body of another dog outside, laid amongst the rubbish on the rear garden. When she went to investigate she discovered the body of a very badly emaciated, male dog called Demon. Mr H confirmed that the dog had died 2 days previously. In interview Mr H said he had been suffering from personal problems and had abandoned the dogs for a period of 2 months, attending very infrequently. Mr H pleaded guilty at Doncaster Magistrates Court and was sentenced to 18 weeks imprisonment suspended for 12 months, 80 hours unpaid work, lifetime ban on keeping any animal and £300 costs. Myri made a full recovery and has been rehomed.

Case 11 - Inspector Joanne Hartley (Barnsley)

This case involved a pony called Barney who was kept in a filthy stable with no bedding, food or water for extended periods of time. The stable had not been cleaned out for so long that Barney was stood on a couple of feet in height of solid excrement. Barney's bodily condition was thin and he had not been let out of the stable for a long time. We proved abandonment of the pony for 2 days before removing him. Barney's owners Mr C & Miss E claimed they had been attending regularly and made excuse after excuse as to why the pony was living in such squalid conditions. They both pleaded guilty at Barnsley Magistrates Court and were sentenced to a curfew order (electronic tag) for 16 weeks, banned from keeping horses for 5 years and made to pay £300 cost each. Barney has since been rehomed.

Case 12 - Inspector John Gibson (Doncaster)

This case involved a Lurcher type dog called Milly that was found severely limping at a property in Doncaster. A neighbour said the dog has been in this condition for over a week and could not weight bear at all on the leg. The dogs owner Mr B admitted that the dog has sustained the injury on a walk a week earlier and had not taken her to a vet because he couldn't afford one. He signed Milly over to us immediately. Milly was seen by another vet who amputated the injured leg. She went on to make a full recovery and was rehomed. Mr B received an adult written caution.

THANK YOU

We have continued to benefit from the support of all of our branches across the Inspectorate group area. Our branches provide us with boarding for case animals and rehoming facilities for animals that have come into our care through various channels. This close working relationship enables the officers in the N6 area to work more effectively.

On behalf of all of the officers in N6 I would like to take this opportunity to thank everyone who works at the branches for the work they do to support our group.

We look forward to working closely with you all throughout 2018.

Lynsey Harris

Chief Inspector 770

DO NOT FORGET

**WE RECEIVE NO FINANCIAL ASSISTANCE FROM THE NATIONAL RSPCA
WE ARE TOTALLY SELF-FUNDING**

BEQUESTS

One of the Branch's most valuable sources of income is bequests. If you are thinking of remembering us in your will, please make sure that your bequest states clearly that you wish to benefit the Sheffield Branch and that you quote our Charity Number. All the information you need is given below. If you do not give this information, your bequest will go automatically to the National Society and local animals, through your local Branch and Animal Shelter, will not benefit from your kindness. If you need any further assistance our Hon Chairman, Mrs Sally Parkin, will be happy to help.

Our official name and address are:

RSPCA
(Sheffield Branch)
2 Stadium Way
Attercliffe
Sheffield
S9 3HN

Telephone (0114) 289 8050

Registered Charity No. 225570