Report of the Trustees and

Financial Statements For The Year Ended 31 December 2025

for

Royal Society for the Prevention of Cruelty to Animals (Sheffield branch)

Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Royal Society for the Prevention of Cruelty to Animals (Sheffield branch)

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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 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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 objectives 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.

Animal welfare remains at the heart of everything we do.

Our five-year strategy started in 2022 and is shaped by this fundamental belief that are core to the RSPCA and how we all work.

Our vision:

RSPCA Sheffield Branch 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 innovative and strong partnerships and collaboration.

Our mission:

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

Our values:

The RSPCA values our employees, volunteers, trustees, guide everything that we do. They also guide how we work to rescue and care for animals and how we work with individuals, families, communities and other organisations.

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

Our 5 objectives (priorities):

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 we will organize and design how and what we do for the best impact and effect
5. Design how and what we do for the best impact and effect

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.

Royal Society for the Prevention of Cruelty to Animals (Sheffield branch)

Report of the Trustees For The Year Ended 31 December 2025

OBJECTIVES AND ACTIVITIES

Charitable activities pursued for the public benefit

We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

We continue to support our local Inspectors by taking in mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. Our support to the inspectorate has continued throughout 2025 by allowing the use of kennels for case dogs. 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 and their continuing hard work.

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 re-home to suitable adopters or fosterers. We do this through our partnership with the PDSA.

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; at times this can be difficult, 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 2025 by reaching out to other charities, schemes, Sheffield City Council, and South Yorkshire Police.

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.

ACHIEVEMENTS AND PERFORMANCE

Chair's introduction

What an absolutely extraordinary year 2025 has been for the RSPCA Sheffield and District Branch! Since I had the honor of stepping into the role of Chair in May 2019, I have witnessed countless achievements, but I have never been more proud of what we have accomplished together this year. We continue to set the benchmark for outstanding animal welfare, and this is unequivocally due to the phenomenal people we have at the heart of our charity.

The sheer dedication, strategic vision, and tireless energy of our senior management team, our inspirational Chief Executive Officer, Dianna Radford, and our exceptional Head of Operations, Dawn Sampson, have been nothing short of awe-inspiring. They have done an incredible job steering the charity through complex operational landscapes, driving innovation, and ensuring that the welfare of the animals remains at the absolute pinnacle of our operations. It is a genuine pleasure and a profound privilege to work alongside such a dynamic and capable leadership duo.

Furthermore, I must extend my deepest and most sincere gratitude to my fellow Trustees. Every single member of this Board has done an incredible job this year. Their robust governance, unparalleled expertise in Charity Commission regulations, and steadfast commitment to our charitable aims ensure that we consistently pass the most stringent of audit tests and operate at the very highest standard of charity governance. Together, this entire team operates with a unified passion that makes being your Chair the greatest honor.

Charitable activities

While the charity was still impacted by the broader economic climate in 2025, our team continued to work incredibly hard to reduce costs and negotiate new contracts where possible, operating with exceptional prudence. We maintained our main income streams through our retail shops and have actively invested in new, exciting avenues of income generation. Our partnership with Cats Protection continues to be strong and highly effective, and we continue to house a number of the cats under their care.

In a groundbreaking, UK-first move that truly demonstrates our ambition, 2025 saw us forge a transformative partnership with Sheffield City Council. This landmark agreement brings together the best of local government and the charitable sector, marking the relocation of the Council's kennels from Spring Street directly to our facilities at Stadium Way. Together, we are now sharing our premises, knowledge, and compassion to care for stray animals and provide critical temporary support for pets whose owners face hospital admission or residential care. As our exceptional CEO, Dianna Radford, so perfectly noted at the launch, 'When the public sector and the third sector work together, magic happens.'

This collaboration is about so much more than simply sharing space; it is about providing joined-up, holistic support for the people and animals of Sheffield. By working collaboratively rather than competitively, we are better equipped to support vulnerable residents, including families struggling with the cost of living, older individuals whose pets are their sole companions, and those fleeing domestic abuse. The partnership has already yielded significant benefits, including vastly improved facilities for the Council's frontline staff and a far greater reach across our communities, ensuring every animal is given the care, dignity, and second chance they so richly deserve.

We continued to diligently manage our reserves in the year, placing us in an immensely strong position to grow back even stronger and invest in the long-term future of the charity.

Partnerships

The Branch also recognises that to continue to survive and thrive, we cannot do this alone. 2025 has seen our partnerships with several other remarkable organisations flourish. 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. The organisation also successfully runs our head office charity shop.
- PDSA Sheffield, the Branch teamed up with the PDSA who have similar values as us to provide exceptional veterinary services to all the animals in our care.
- Community Payback scheme, which is a program for offenders to give back to the community.
- Cats Protection, who rent a small number of pens in our cattery. This has been an amazing partnership and we wish to thank all the team at Cats Protection for their wonderful work.

ACHIEVEMENTS AND PERFORMANCE

Internal and external factors

Rehoming

During 2025 we re-homed 37 dogs and 83 cats.

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 re-homed. This specialist care is provided by our incredibly skilled staff working alongside qualified support.

Fostering

The Branch is incredibly fortunate in having a dedicated core of faithful fosterers, built up over the years, who help us with rabbits, birds, small animals, and hand-rearing kittens and puppies. Some of our staff also undertake this work on a voluntary basis. Our fostering network has gone from strength to strength and continues to do so; we are infinitely thankful for all of our amazing fosterers.

Other work

It is vital to note the fantastic work the team has done throughout 2025. The Branch has been involved in many other activities beyond just rehoming and fostering. The Branch provided, when it could, vital advice to members of the public, and facilitated handovers to liaise with animal wardens. The branch has also proudly supported local and international charities and rescues through donating food far and wide.

Veterinary care

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

Staff

Dianna Radford continues to lead the charity as our outstanding Chief Executive Officer. The Trustees remain endlessly grateful for Dianna's, and Dawn Sampson's (Head of Operations), sheer hard work, passion, and unparalleled dedication. Without their exemplary leadership, the Branch would simply not be the powerhouse of animal welfare it is today.

The Branch's Animal Care is led by Hayley Crookes and Emily Harrison, who have both been doing an absolutely phenomenal job in caring for the animals. The Trustees are deeply grateful for their unwavering commitment, profound knowledge, and genuine love for the animals. The Branch is exceptionally passionate about its role in providing exemplary standards of animal care, and our dedicated animal care team is the lifeblood of this mission. They work tirelessly to ensure each animal receives the very best care possible.

Each animal is assessed both for good health and behaviour on arrival and staff work diligently to ensure that adoption to a suitable permanent home takes place as soon as possible for each animal.

This year we have again asked our staff to support us with fundraising and cost-saving alongside their 'day jobs', and they have risen to that challenge magnificently, devising a number of brilliant and innovative ways to generate funds. We would like to formally thank all the staff at the Animal Centre for their phenomenal hard work and commitment during the past year.

Shops

Our shops are absolutely vital in supporting the work of the Branch, and the regular income they provide is essential to keep the Centre thriving. The Trustees keep the shops under careful review to ensure they provide the best return for the Branch. We are supported in all the shops by our very hardworking and brilliant volunteers, to whom we owe a massive debt of gratitude.

Marketing and Promotions

In order to attract funds and encourage adoptions, the Branch maintains a strong, vibrant local profile and stays closely in touch with our supporters. We continuously seek new and innovative ways of raising funds to ensure we can maintain income streams as competition for charitable funds grows. Our online presence, including Facebook and X, continues to thrive with regular updates on our fantastic activities and events.

Fundraising

Fundraising, like many charities across the country, has continued to be impacted by the macroeconomic environment. However, we consistently adapt, making changes and launching new initiatives, often with enormous success. Over our five-year strategy, we plan to relentlessly pursue these and trial exciting new ways of income generation.

The Trustees confidently 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.

ACHIEVEMENTS AND PERFORMANCE

Legacies

The Branch continues to be deeply humbled by the generous legacies received from our members and supporters. We are eternally grateful for these; they make a monumental difference to the service we provide and the animals in our care. The charity works to ensure we are not entirely reliant upon them, running operations in the most cost-effective and highly efficient manner. This means that the remarkable legacies we do receive are directly used to deeply enrich the lives of the animals in our care.

Environmental

We have actively continued our mission to reduce the Centre's overall carbon footprint. The solar panels installed across the site are significantly helping towards this, whilst substantially reducing our energy costs. We are continuously exploring innovative, cost-effective ways to further shrink our carbon footprint.

FINANCIAL REVIEW

Financial position

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 marginally decreased from £155,693 to £18,738 in 2025. This decrease was primarily due to an decrease in legacies throughout the year, whereby funds are donated to the Charity through the estates of our members who have sadly passed away.

After a number of years of restructuring and cost-cutting as a result of the Covid-19 pandemic, the Charity are now in a position where we can look to build and expand to ensure we can provide the animals in the Sheffield area with the care and support that they deserve. This is evidenced with the partnership with Sheffield City Council which was confirmed in the year.

On the face of the Balance Sheet, the Charity's total funds saw a slight increase from 2024 of £5,940,811 to £5,959,549 of which £3,257,743 was restricted (£3,279,130 - 2024).

This left a balance on unrestricted funds to be spent on the general purposes of the charity amounting to £2,701,806 (£2,661,681 - 2024).

Following the increase in the overall income during the year, the year end bank balance sits at £1,290,002.

As trustees we are aware that this represents a heavy surplus of reserves and are continuously looking into areas in which this can be invested, not only to further help care for animals in the Sheffield area, but to also continue the longevity of the centre.

The Charity's retail shops have gone from strength to strength over the previous several years, and they continued this trend in 2025 with another strong performance. Trustees were particularly impressed by the redesign of the shop in our animal centre, which has resulted in increased footfall and a more positive customer experience.

Our retail shops remain a vital element in our strategic plan, and as such we would like to thank everyone for their donations which enable us to provide the critical care for the animals in the Sheffield area.

During the year we have received donations of £69,639 (£65,515 - 2024) and legacies of £267,026 (£345,856 - 2024).

These help to provide crucial care to our animals and we are forever grateful for all of the kind donations.

Over the past 12 months we have laid the foundations for us to increase our income levels over the coming years. We will continue to focus on this over the next 12 months, which, in turn, will enable us to continue to put the wellbeing of our animals first over the long term.

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 are holding more than 12 months of the operating costs as our reserve target, however, we recognise the demand for animal welfare is increasing and we will aim to achieve a balance between prudence and providing the maximum care for animals in the Sheffield area.

Report of the Trustees
For The Year Ended 31 December 2025

FINANCIAL REVIEW

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 past year, while also continuing with various revenue generating and cost saving initiatives.

FUTURE PLANS

Over 2026 we are actively looking at expanding our income streams and exploring dynamic ways to increase these. As a result, we will be proactively recruiting for staff to help us grow our income, ensuring we can sustain and scale our phenomenal animal welfare impact long into the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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. The Sheffield Branch adopts the policies of the national, Royal Society for the Prevention of Cruelty to Animals. This relationship with the national society directly shapes the Branch's operating policies, ensuring consistency in standards, compliance, and strategic alignment.

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 five or more than nine 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.

Arrangements for setting pay and remuneration of key management personnel

Remuneration is reviewed annually at the March Trustee meeting. The arrangements for setting pay and remuneration of key management personnel (excluding the CEO) is set by the Chief Executive, who will make a recommendation on salary increases, based upon CPIH, living/minimum wage increases and general benchmarking (using Indeed and other marketing insight) to the Trustees.

Trustees will discuss this at a committee meeting without senior management in attendance and will vote on any increases in pay.

CEO remuneration is put forward by the Chair of Trustees, who will review the market, living wage increases and CPIH and recommend to the Trustees for approval.

Organisational structure

The Trustees hold monthly meetings at which critical governance decisions are made. Day to day running of the Branch is delegated to the immensely capable Chief Executive.

Induction and training of new trustees

All trustees are thoroughly briefed on their vital responsibilities as trustees prior to their acceptance of the role. In addition, all new trustees attend a comprehensive 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 the accompanying notes to the accounts.

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 rigorous 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 of Trustees
M Carroll Trustee
L Kerry Treasurer (resigned 21.5.2026)
N Swire Secretary
C Buckley Legacies
S Parkin Vice Chair

Auditors

Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Senior staff

D Radford, Chief Executive Officer
Dawn Sampson, Head of Operations
Hayley Crookes, Animal Care Lead
Emily Harrison, Animal Care Lead

Solicitors

Holden Smith Law Limited
9 The Grove
Ilkley
LS29 9LW

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

Veterinary
PDSA
14 Newhall Road
Sheffield
South Yorkshire
S9 2QL

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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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 and The Charity (Accounts and Reports) Regulations 2008. 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 ..... and signed on its behalf by:

PAGalloway
31/05/2026
2C980000-E5A5-F23A-7B31-08DEBD577D04

.....
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 2025 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2025 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

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.

Report of the Independent Auditors to the Trustees of Royal Society for the Prevention of Cruelty to Animals (Sheffield branch)

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:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and review of correspondence to identify any instances of non-compliance with laws and regulations;
- Review of minutes of trustees' meetings;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with 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.

Kingswood Allotts Ltd
2C980000-E5A5-F23A-7B54-08DEBD577D04 01/06/2026

Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: .....

Royal Society for the Prevention of Cruelty to Animals (Sheffield branch)

Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	357,184	17,400	374,584	508,752
Charitable activities	5				
Animal Shelter		224,548	-	224,548	164,907
Clinic		9,198	-	9,198	5,314
Other trading activities	3	426,128	-	426,128	405,562
Investment income	4	948	-	948	1,322
Other income		37,349	-	37,349	8,500
Total		1,055,355	17,400	1,072,755	1,094,357
EXPENDITURE ON					
Raising funds	6	259,930	-	259,930	237,022
Charitable activities	7				
Animal Shelter		712,121	78,092	790,213	647,815
Clinic		3,874	-	3,874	35,068
Contractor costs- Sheffield City Council		-	-	-	18,759
Total		975,925	78,092	1,054,017	938,664
NET INCOME/(EXPENDITURE)		79,430	(60,692)	18,738	155,693
Transfers between funds	19	(39,305)	39,305	-	-
Net movement in funds		40,125	(21,387)	18,738	155,693
RECONCILIATION OF FUNDS					
Total funds brought forward		2,661,681	3,279,130	5,940,811	5,785,118
TOTAL FUNDS CARRIED FORWARD		2,701,806	3,257,743	5,959,549	5,940,811

The notes form part of these financial statements

Royal Society for the Prevention of Cruelty to Animals (Sheffield branch)

Balance Sheet
31 December 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	4,301,664	4,396,216
CURRENT ASSETS			
Debtors	14	282,220	262,886
Investments	15	100,405	395
Cash at bank		1,362,292	1,348,135
		1,744,917	1,611,416
CREDITORS			
Amounts falling due within one year	16	(87,032)	(66,821)
NET CURRENT ASSETS		1,657,885	1,544,595
TOTAL ASSETS LESS CURRENT LIABILITIES		5,959,549	5,940,811
NET ASSETS		5,959,549	5,940,811
FUNDS	19		
Unrestricted funds		2,701,806	2,661,681
Restricted funds		3,257,743	3,279,130
TOTAL FUNDS		5,959,549	5,940,811

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

PAGalloway
31/05/2026
2C980000-E5A5-F23A-7B41-08DEBD577D04

.....
P A Galloway - 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 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	148,244	228,179
Net cash provided by operating activities		148,244	228,179
Cash flows from investing activities			
Purchase of tangible fixed assets		(35,025)	(154,951)
Sale of tangible fixed assets		-	2,708
Purchase of current asset investments		(100,010)	(395)
Interest received		948	1,322
Net cash used in investing activities		(134,087)	(151,316)
Change in cash and cash equivalents in the reporting period		14,157	76,863
Cash and cash equivalents at the beginning of the reporting period		1,348,135	1,271,272
Cash and cash equivalents at the end of the reporting period		1,362,292	1,348,135

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 2025

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

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	18,738	155,693
Adjustments for:		
Depreciation charges	129,577	119,156
Profit on disposal of fixed assets	-	(2,708)
Interest received	(948)	(1,322)
Increase in debtors	(19,334)	(59,269)
Increase in creditors	20,211	16,629
Net cash provided by operations	148,244	228,179

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	1,348,135	14,157	1,362,292
	1,348,135	14,157	1,362,292
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	395	100,010	100,405
	395	100,010	100,405
Total	1,348,530	114,167	1,462,697

The notes form part of these financial statements

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

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

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

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

Activities for generating funds
Income
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 there is entitlement to the funds.

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.

continued...

1. ACCOUNTING POLICIES - continued

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

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

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

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

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

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

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

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.

Current asset investments
Bank deposits with maturity greater than 3 months are classified as short term investments.

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.

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.

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.

continued...

1. ACCOUNTING POLICIES - continued

Accounting estimates and key judgements
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.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	69,639	65,515
Legacies	267,026	345,856
Grants	37,919	97,381
	374,584	508,752

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Marjorie Coote	-	15,000
It's My Life	-	47,441
RSPCA National	37,919	31,265
Electric Vehicle Grant	-	3,675
	37,919	97,381

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Shop income	310,945	295,657
Social lotteries	2,445	2,565
Rental income	112,738	88,581
Contractor fees- Sheffield City Council	-	18,759
	426,128	405,562

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	948	1,322

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Animal Shelter	Clinic	2025 Total activities	2024 Total activities
	£	£	£	£
Adoptions	21,127	-	21,127	25,930
Inspectors boarding fees	46,827	-	46,827	48,724
Commissions	16,295	-	16,295	17,380
Sundry receipts	3,864	-	3,864	1,040
Income from clinic	-	9,198	9,198	5,314
Other boarding fees	136,435	-	136,435	71,833
	224,548	9,198	233,746	170,221

6. RAISING FUNDS

Other trading activities

	2025	2024
	£	£
Staff costs	157,165	134,275
Rent	60,409	57,028
Rates	2,755	5,396
Light and heat	6,722	4,760
Insurance	3,298	3,325
IT Subscriptions	2,095	5,760
Sundries	1,383	1,846
Bank charges	1,554	3,575
Depreciation	2,472	2,861
Support costs	22,077	18,196
	259,930	237,022

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (see note 8)	Totals
	£	£	£
Animal shelter	591,526	198,687	790,213
Clinic	3,874	-	3,874
	595,400	198,687	794,087

8. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Other trading activities	20,546	156	1,375	22,077
Animal Shelter	184,908	1,404	12,375	198,687
	205,454	1,560	13,750	220,764

continued...

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Other trading activities	Animal Shelter	2025 Total activities	2024 Total activities
	£	£	£	£
Wages	17,968	161,712	179,680	146,024
Social security	1,633	14,695	16,328	10,578
Pensions	336	3,020	3,356	3,558
Legal and professional	609	5,481	6,090	7,478
Bank charges	156	1,404	1,560	2,368
Auditors' remuneration	950	8,550	9,500	8,950
Auditors' remuneration for non audit work	425	3,825	4,250	3,000
	22,077	198,687	220,764	181,956

9. AUDITORS' REMUNERATION

	2025	2024
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	9,500	8,950
Other non-audit services	4,250	3,000

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	571,206	492,471
Social security costs	44,626	28,352
Other pension costs	10,555	8,855
	626,387	529,678

The average monthly full-time equivalent number of employees during the year was 22.75 (2024- 19.39)

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

	2025	2024
Animal Centre	12	12
Charity Shops	8	8
Management and Admin	8	6
	28	26

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	1	1

continued...

11. STAFF COSTS - continued

The total amount of benefits recieved by key management personnel in the year including employer's pension and national insurance is £127,992 (2024: £146,521). The charity considers its key management personnel during the year to comprise the CEO, general manager, animal welfare & development manager and fundraising manager.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	446,311	62,441	508,752
Charitable activities			
Animal Shelter	164,907	-	164,907
Clinic	5,314	-	5,314
Other trading activities	386,803	18,759	405,562
Investment income	1,322	-	1,322
Other income	8,500	-	8,500
Total	1,013,157	81,200	1,094,357
EXPENDITURE ON			
Raising funds	237,022	-	237,022
Charitable activities			
Animal Shelter	580,083	67,732	647,815
Clinic	35,068	-	35,068
Contractor costs- Sheffield City Council	-	18,759	18,759
Total	852,173	86,491	938,664
NET INCOME/(EXPENDITURE)	160,984	(5,291)	155,693
Transfers between funds	(10,000)	10,000	-
Net movement in funds	150,984	4,709	155,693
RECONCILIATION OF FUNDS			
Total funds brought forward	2,510,697	3,274,421	5,785,118
TOTAL FUNDS CARRIED FORWARD	2,661,681	3,279,130	5,940,811

continued...

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 January 2025	5,996,553	162,575	40,500	6,199,628
Additions	-	35,025	-	35,025
At 31 December 2025	5,996,553	197,600	40,500	6,234,653
DEPRECIATION				
At 1 January 2025	1,688,250	113,670	1,492	1,803,412
Charge for year	103,506	17,971	8,100	129,577
At 31 December 2025	1,791,756	131,641	9,592	1,932,989
NET BOOK VALUE				
At 31 December 2025	4,204,797	65,959	30,908	4,301,664
At 31 December 2024	4,308,303	48,905	39,008	4,396,216

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	40,767	29,099
VAT	-	14,481
Prepayments and accrued income	241,453	219,306
	282,220	262,886

15. CURRENT ASSET INVESTMENTS

	2025 £	2024 £
Cash held as investment	100,405	395

Following a review of the deposits held, cash held as investment has been reclassified to investments on the balance sheet, and the 2024 comparative has been updated accordingly.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	45,731	29,756
Taxation and social security	19,146	8,501
Other creditors	22,155	28,564
	87,032	66,821

continued...

17. LEASING AGREEMENTS

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

	2025 £	2024 £
Within one year	42,374	39,488
Between one and five years	57,560	54,094
	99,934	93,582

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	1,274,638	3,027,026	4,301,664	4,396,216
Current assets	1,514,200	230,717	1,744,917	1,611,416
Current liabilities	(87,032)	-	(87,032)	(66,821)
	2,701,806	3,257,743	5,959,549	5,940,811

19. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	2,661,681	79,430	(39,305)	2,701,806
Restricted funds				
Rebuild Appeal	3,206,307	(67,034)	-	3,139,273
Max Fund/Petes Dream	1,050	(30)	-	1,020
It's My Life	46,773	(889)	-	45,884
Marjorie Coote	25,000	-	-	25,000
RSPCA- Rebrand	-	16,826	-	16,826
Fundraising	-	(9,565)	39,305	29,740
	3,279,130	(60,692)	39,305	3,257,743
TOTAL FUNDS	5,940,811	18,738	-	5,959,549

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,055,355	(975,925)	79,430
Restricted funds			
Rebuild Appeal	-	(67,034)	(67,034)
Max Fund/Petes Dream	-	(30)	(30)
It's My Life	-	(889)	(889)
RSPCA- Rebrand	17,400	(574)	16,826
Fundraising	-	(9,565)	(9,565)
	17,400	(78,092)	(60,692)
TOTAL FUNDS	1,072,755	(1,054,017)	18,738

continued...

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	2,510,697	160,984	(10,000)	2,661,681
Restricted funds				
Rebuild Appeal	3,273,341	(67,034)	-	3,206,307
Max Fund/Petes Dream	1,080	(30)	-	1,050
It's My Life	-	46,773	-	46,773
Marjorie Coote	-	15,000	10,000	25,000
	3,274,421	(5,291)	10,000	3,279,130
TOTAL FUNDS	5,785,118	155,693	-	5,940,811

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,013,157	(852,173)	160,984
Restricted funds			
Rebuild Appeal	-	(67,034)	(67,034)
Max Fund/Petes Dream	-	(30)	(30)
It's My Life	47,441	(668)	46,773
Marjorie Coote	15,000	-	15,000
Sheffield City Council	18,759	(18,759)	-
	81,200	(86,491)	(5,291)
TOTAL FUNDS	1,094,357	(938,664)	155,693

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.

Marjorie Coote relates to grant funding recieved to enable the animal shelter to improve the facilities by building a sensory and play area for the dogs.

It's My Life relates to grant funding recieved to enable the animal shelter to improve the facilities by redeveloping the garden playground area and installing play equipment and seating within the area.

RSPCA- Rebrand relates to grant funding received to update the branding at each branch to be in line and consistent with RSPCA National.

The fundraising fund relates to the restriction of unrestricted legacy income for the purposes of covering fundraising staff salary costs for at least a period of 12 months.

continued...

20. RELATED PARTY DISCLOSURES

During the year the charity purchased goods from the National RSPCA amounting to £11,171 (2024- £4,322). At 31 December 2025 the amount owed to the National RSPCA was £NIL (2024- £305).

During the year the charity also provided services and received grants from the National RSPCA amounting to £89,704 (2024 - £76,299). At 31 December 2025 the amount owed from the National RSPCA was £3,681 (2024- £12,496).

Royal Society for the Prevention of Cruelty to Animals (Sheffield branch)

Detailed Statement of Financial Activities For The Year Ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	69,639	65,515
Legacies	267,026	345,856
Grants	37,919	97,381
	374,584	508,752
Other trading activities		
Shop income	310,945	295,657
Social lotteries	2,445	2,565
Rental income	112,738	88,581
Contractor fees- Sheffield City Council	-	18,759
	426,128	405,562
Investment income		
Deposit account interest	948	1,322
Charitable activities		
Adoptions	21,127	25,930
Inspectors boarding fees	46,827	48,724
Commissions	16,295	17,380
Sundry receipts	3,864	1,040
Income from clinic	9,198	5,314
Other boarding fees	136,435	71,833
	233,746	170,221
Other income		
Solar panel returns	37,349	8,500
Total incoming resources	1,072,755	1,094,357
EXPENDITURE		
Other trading activities		
Wages	144,246	125,787
Social security	10,938	6,454
Pensions	1,981	2,034
Rent	60,409	57,028
Rates	2,755	5,396
Light and heat	6,722	4,760
Insurance	3,298	3,325
IT Subscriptions	2,095	5,760
Sundries	1,383	1,846
Bank charges	1,554	3,575
Depreciation	2,472	2,861
	237,853	218,826
Charitable activities		
Wages	247,280	220,660
Social security	17,360	11,320
Carried forward	264,640	231,980

Royal Society for the Prevention of Cruelty to Animals (Sheffield branch)

Detailed Statement of Financial Activities For The Year Ended 31 December 2025

	2025 £	2024 £
Charitable activities		
Brought forward	264,640	231,980
Pensions	5,218	3,263
Rates and water	20,038	16,382
Insurance	6,450	6,195
Light and heat	39,001	47,261
Telephone	6,210	13,420
Postage and stationery	1,192	4,976
Sundries	22,169	10,424
Drugs and medical supplies	662	887
Identichips	135	133
Supplies, equipment and food	25,589	21,270
Veterinary fees	39,411	32,912
Waste disposal	7,142	5,568
Repairs and renewals	19,798	22,007
Cleaning	-	87
Motor expenses	1,494	1,922
Bad debts written off	-	298
Bank charges	4,403	4,061
Training	2,325	640
Subscriptions	2,418	609
Freehold property	103,506	102,608
Plant and machinery	15,499	12,195
Motor vehicles	8,100	1,492
Loss on sale of tangible fixed assets	-	(2,708)
	595,400	537,882
Support costs		
Management		
Wages	179,680	146,024
Social security	16,328	10,578
Pensions	3,356	3,558
Legal and professional	6,090	7,478
	205,454	167,638
Finance		
Bank charges	1,560	2,368
Governance costs		
Auditors' remuneration	9,500	8,950
Auditors' remuneration for non audit work	4,250	3,000
	13,750	11,950
Total resources expended	1,054,017	938,664
Net income	18,738	155,693

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