

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Annual Report & Accounts**

**2022**

**Registered Charity No: 506259**

**RSPCA Doncaster, Rotherham & District Branch  
Registered Charity No. 506259**

**For the Year Ended 31<sup>st</sup> December 2022**

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## **RSPCA Doncaster, Rotherham & District Branch**

**Registered Charity No. 506259**

### **Annual Trustee Report For the Year Ended 31<sup>st</sup> December 2022**

#### **Legal status**

The Branch consists as an unincorporated association with its own charity number: 506259. The principal office is at Great North Road, Bawtry, Doncaster DN10 6DE.

The Branch consists of the Animal Shelter at the Great North Road, Bawtry, Doncaster DN10 6DE and three charity shops at Rossington, Thorne and Bawtry.

The Branch is managed by volunteer trustees who must be willing and able to give time to the efficient administration of the charity. The Trustees must act reasonably and prudently in all matters relating to the charity and must always bear in mind the interests of the charity. They have the general duty of protecting all its property and they are responsible for the solvency and continuing effectiveness of the charity and the preservation of any endowments. They must exercise control over its financial affairs.

#### **Trustees**

The Trustees during the year under review were:

S Colley - Chair  
C Pickard  
D Southall (resigned 28.1.2022)  
N Horton - Treasurer (resigned 10.8.2022)  
G Howard - Deputy Chair (resigned 6.1.2022)  
C Kirby - Secretary  
J Doubtfire (appointed 12.1.2022)  
D Burkinshaw  
P A Mettam - Treasurer (from 10.08.2022)  
A Elgey (resigned 12.1.2022)

Trustees are elected annually at the Annual General Meeting of charity members (who are eligible to vote after 3 months' membership or more). Up to three trustees may also be co-opted by the committee of trustees during the year. Prospective trustees are required to fill in an Expression of Interest form, attend at least one trustee meeting as guests prior to standing for election or seeking co-option. Trustees are required to accept the animal welfare policies of the national RSPCA and to agree to operate within the terms of the Branch Rules.

Trustees receive internal induction training and may also receive training from the national RSPCA and its representative (the Branch Partnership Manager) from time to time. Trustees also obtain access to the Link, an intranet of useful information for the management of Branches.

Trustees set the strategic objectives for the Branch and set an annual budget, which includes annual targets for fund raising, charitable activity (adoptions, case animal boarding, neutering, micro chipping and welfare assistance, veterinary work etc.).

Trustees delegate the day to day running of the charity to the Chief Executive who reports in person monthly to the trustees and provides financial and animal welfare performance statistics monthly.

A Trustee Code of Conduct outlines the expectations of a trustee, including their relationship with management and staff and their conduct at trustee meetings.

## **RSPCA Doncaster, Rotherham & District Branch**

**Registered Charity No. 506259**

### **Annual Trustee Report For the Year Ended 31<sup>st</sup> December 2022**

#### **Governing document**

The charity is governed by the Branch Rules as set by the National RSPCA, a separate charity. The most recent Branch Rules edition is 2012. The main charitable aim is the same for both charities – to promote kindness and prevent cruelty to animals and to do all such lawful acts as are considered conducive or incidental to the attainment of these objectives.

The charity has the specific charitable aims outlined in the Branch Rules to rehabilitate and rehome animals, prioritising animals rescued by the National RSPCA Inspectors. The charity is also required to promote responsible pet ownership, by promoting neutering and micro chipping of appropriate animals.

#### **Risk analysis**

The major risks identified are:

- Loss of reputation through error, fraud, national adverse PR
- Loss of income through error, fraud, national adverse PR
- Insufficient funds to cover the costs of animal welfare activities.
- Maintaining excellent standard of animal welfare

It is the opinion of the Trustees that the Branch's policies, procedures, and controls are adequate to mitigate financial and reputational loss through error or fraud and to maintain the future viability of the Branch.

#### **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 freely available for the Branch's general purposes after all commitments have been met.

The Branch has unrestricted reserves as of 31<sup>st</sup> December 2022 of £ 576,104. It is the opinion of the Trustees that the reserves are sufficient to meet any reduction in incoming resources.

#### **Review of activities**

Our vision: to live in a world where all animals are respected and treated with compassion.

Our mission: our reason for being is to rehabilitate and rehome animals in our care.

The operation settled back into normal working following the necessary adaptations required to continue our work during COVID.

The strategic plan was refreshed to reflect the changes in high street retailing, centre opening and the safe selection and adoption of animals.

The plan focused on animal, financial and colleague welfare and the continued sustainability of the Branch, and this was successful thanks to the dedication of our paid colleagues, volunteers, supporters of the branch and the RSPCA Inspectorate.

Plan part 1 Beacon of Animal Welfare Excellence – animal boarding experience and fast effective rehoming

## **RSPCA Doncaster, Rotherham & District Branch**

**Registered Charity No. 506259**

### **Annual Trustee Report For the Year Ended 31<sup>st</sup> December 2022**

#### **Review of activities - continued**

Some of the COVID ways of working have been incorporated into normal business working at the animal centre, and we cared for 1100 animals during 2022. Supporting our veterinary needs, we have developed a working relationship with RSPCA Newbrook Hospital and continue to work on a day-to-day basis with Peak Vets Sheffield.

The Centre supports predominantly domestic animal needs however we do provide additional emergency interim relief to the Inspectors for wildlife cases. The animals arriving at our care all have individual stories of cruelty, neglect or misfortune, and the reliance on our services in the Doncaster and Rotherham area is acute.

Plan part 2 Recognised - our local profile, and our shop window presence online and social media.

#### Fund Raising/Community

We held four reunions for previously adopted dogs and held three dog walks over the year. A Wedding fair, photo shoots, Easter Disco for children, drag show, and Christmas Fair were all very popular and our annual dog show was bigger and better than ever. New for 2022 was a cookbook which together with our annual calendar – all the animals featured were adopted from the centre – take up was particularly good. Our friends at Lakeside shopping centre have enabled holding a monthly branded stall to sell pet supplies and a pickup point for our van collection for donated items. We made many more items to sell too including treat boxes, mugs and goodie bags. Donated food with close use by dates that cannot all be consumed at the Centre has been donated to local animal charities and for local communities in our charity shops. We were honoured to reach the finals of the Doncaster Awards under Best Local Charity which is a great Team recognition.

#### Corporate

We held more corporate volunteer days than ever before with many more Companies or divisions in Companies choosing us for their CSR days. Feedback has been very positive about their experience, and for us at the Centre, has been very rewarding and saved hundreds of pounds in costs.

#### Volunteers

In 2022 our focus was to develop and expand our volunteer group to help on centre and at events, and in addition increased our network of animal fosterers.

#### Online and Retail

Online Sales performance has increased by +85% in 2022 and eBay sales and visitors increased +50% by participating in webinars and events to promote the site online. Depop now has over 3500 followers to the site combined with a Wholesale site and the support of the Depop community and team has enabled us to participate in live stream online chats to discuss our

Charity's ethos, supported by push notifications this has helped us launch the site to a far wider audience

## **RSPCA Doncaster, Rotherham & District Branch**

**Registered Charity No. 506259**

### **Annual Trustee Report For the Year Ended 31<sup>st</sup> December 2022**

#### **Review of activities – continued**

Retail Shop performance has remained consistent throughout 2022 and income from all three shops achieved budget.

Plan part 3 Sustainable Future – our income generation and governance: Income has increased year on the year, supported by continued legacies and donations, and together with a reduction in costs against budget, the year financial results are positive.

The 5-year operating license has been renewed by RSPCA National. Colleague development has been maintained, with an average of 6 days training per individual.

The kennel refurbishment has started albeit slower than we planned, and the hatches have all been replaced.

Support from key sponsors has been very much appreciated, with Boohoo and Amazon in particular continuing their support and in addition Next and PLT.

Customer experience remains a key measure for us, and we monitor and encourage feedback. A high standard of service has been maintained throughout even given the restricted operating conditions, with 98% satisfaction from our feedback forms.

#### **Related parties**

There have been no related party transactions in the period 1st January – 31st December 2022.

#### **Objects and public benefit statement**

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

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with 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 2006 to have due regard to public benefit guidance published by the Commission.

**RSPCA Doncaster, Rotherham & District Branch**

**Registered Charity No. 506259**

**Annual Trustee Report  
For the Year Ended 31<sup>st</sup> December 2022**

**Advancement of animal welfare**

Under the Charities Act 2006, 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 focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

**Charitable activities pursued for the public benefit**

We 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. The Society's Inspectorate (as well as providing education, information, and advice) rescues animals in distress and enforces 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 humane sentiments towards animals which involves moral benefit to humankind.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need at low cost 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 the ongoing personal and financial commitment of pet ownership. It

would not be in the best interests of animals, and therefore would fall outside our objects, to rehome those who could not afford them.

## **RSPCA Doncaster, Rotherham & District Branch**

**Registered Charity No. 506259**

### **Annual Trustee Report For the Year Ended 31<sup>st</sup> December 2022**

#### **Charitable activities pursued for the public benefit - continued**

We take in, free of charge, lost animals and take steps to reunite them with owners. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

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.

We offer free animal care advice by distributing information and guidance in the form of leaflets at public events and for members of the public visiting our advice centre/shop. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA branches through the networking of animals to re-home and by carrying out home visits on behalf of other branches and by collaborating at events and meetings.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

#### **Acknowledgement**

May I take this opportunity to thank the Trustees for their contribution and support to the success of the branch in 2022 and to our branch colleagues and volunteers for your continued work, care and being there for the animals. Heart-felt thanks also to our sponsors and supporters who really make a difference in helping us to help animals.

Sharron Colley  
Chair of Trustees

11<sup>th</sup> May 2023

**RSPCA Doncaster, Rotherham & District Branch  
Registered Charity No. 506259**

**Branch Treasurer's Report  
For the Year Ended 31<sup>st</sup> December 2022**

Total income was £ 724,082

Legacies included in the above totalled £160,841 for the year.

Total expenditure was £750,287

The increase in expenditure can be primarily accounted for by National Living Wage and the increase in utility bills and vet fees.

Overall this resulted in a deficit of £26,595 for the year.

The centre continues to work hard at maximising income and reducing costs.

**Reserves**

Reserves are those funds which are available for general purposes and uncommitted. Our reserves stand at are £576,104.

**Retail Report  
For the Year Ended 31<sup>st</sup> December 2022**

Trustees regard shops and on-line operation as chiefly an income generator and they also contribute to raising our profile within the branch locality.

**Donations & Legacies  
For the Year Ended 31<sup>st</sup> December 2022**

Although the Branch is part of the RSPCA, the funds required to run the Centre must be raised by the Branch.

Legacies received during 2022 totalled £160,841. The legacies received from our kind supporters of the Branch enable us to continue our essential work in the Doncaster, Rotherham and District area.

It is important to ensure that a legacy is received directly by the Branch – specific instructions in the will should make it clear that the donation is for the Doncaster, Rotherham & District Branch and include our Charity Number 506259 for avoidance of any doubt.

If you would like further information please see our website.

***SOUTH YORKSHIRE INSPECTORATE GROUP***  
***2022 ANNUAL REPORT***

**INTRODUCTION**

It gives me great pleasure to report on the work of the Inspectorate in the South Yorkshire group during 2022. The group worked hard to achieve the best results for animal welfare in what has been an extremely challenging year.

We have responded to a high volume of complaints, rescues and collections throughout 2022 and have investigated many prosecution cases, achieving some excellent results.

Phil Brown of Freeman Brown Solicitors and Cartwright King Solicitors have prosecuted on behalf of the RSPCA for cases in the South Yorkshire 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 at 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.

**SOUTH YORKSHIRE GROUP PERSONNEL**

- Chief Inspector Lynsey Harris
- Deputy Chief Inspector Sara Jordan
- Inspector Tamsin Drysdale
- Inspector Sandra Dransfield
- Inspector Jennie Ronksley
- Inspector Sara Jordan
- Inspector Leanne Booth
- Inspector Vanessa Reid
- Inspector Kim Greaves
- Inspector Ben Cottle-Shaw
- Inspector Kristy Ludlam
- Inspector Jack Taylor
- Animal Rescue Officer Liz Braidley
- Animal Rescue Officer Katie Hetherington

Inspector Sara Jordan is my Deputy Chief Inspector managing the group in my absence and providing me with ongoing support and assistance whenever required.

Inspectors Kristy Ludlam and Tamsin Drysdale continue in their roles of Tutor Inspectors, taking responsibility for Trainee Inspectors and Animal Rescue Officers who come to our group for field experience as part of their training.

Inspector Sandra Dransfield and ARO Liz Braidley have continued in their roles as 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. Sandra is currently on a secondment at the NCC but we are expecting her back in the group in April 2023.

Inspector Kim Greaves has continued in her role of National Exotics Coordinator this year. Her knowledge and expertise in the care of reptiles, amphibians and other exotic animals is second to none. Kim is a point of contact for field staff offering guidance and advice in this area. Kim recruits and manages a team of 15 regional exotics officers and inspects establishments/facilities to ensure they are suitable and maintained to the correct standards.

Inspector Ben Cottle-Shaw and Inspector Sara Jordan have both taken on the role of Regional Exotics Officers this year. They are a point of contact for regional field staff, offering guidance and expertise in all things exotics related.

The inland boat rescue team for the South Yorkshire group are Tamsin Drysdale, Ben Cottle-Shaw, Sandra Dransfield, Sara Jordan, Kristy Ludlam, and Katie Hetherington.

Inspector John Gibson still provides support to the group with boat rescues and the collection / transfer of animals using the group horsebox.

Inspector Jack Taylor joined the group, transferring to South Yorkshire from London. Jack is from Essex and now lives in Sheffield. He has been a welcome member to our team.

The group also benefits from the help of Animal Rescue Volunteers who assist us with the collection of sick and injured animals. They do this in their own time. We have a committed group of ARV's and their contribution is very much appreciated.

### **OVERVIEW OF OUR WORK DURING 2022**

The cost of living crisis and the after effects of the pandemic has seen many people struggling financially and as a result we have seen an increase in requests for assistance with veterinary bills and rehoming of pets as people can no longer afford them. We have dealt with many incidents where animals that would usually be well cared for have been neglected due to their owners not knowing where to go for help. Wherever possible we have tried to assist struggling pet owners by providing help towards veterinary care, transportation or rehoming.

We have also expanded our Pet Food Bank service in the county, providing pet food to food banks in the Sheffield, Doncaster, Rotherham and Barnsley areas. The pet food bank project in the north of England has gone from strength to strength and has provided vital support and assistance to pet owners during these times of financial crisis. The scheme has kept many animals in loving homes and reduced the impact of the cost of living crisis on struggling owners. The scheme will continue to develop throughout 2023.

As a group we continue to carry out proactive work at every opportunity, neutering as many animals as we can. We have been involved with many multi cat houses and feral colonies and see this type of work as a priority because we know that it will make a difference.

### **NUMBER OF ANIMALS NEUTERED BY GROUP IN 2022:**

Dogs - **87**

Cats - **164**

Small furrries - **63**

We have successfully prosecuted many a number of people in court but many of our cases in 2022 were dealt with by means of an adult written caution. Cautions may be given instead of court because of mitigating circumstances or where individuals have been cooperative, signed over the animals or for lower level issues. We also have several outstanding warrants for cases that have been in court but the defendant has failed to attend. Hopefully these cases will be concluded soon.

### **GROUP ANIMAL REHOMING FIGURES**

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

Her work has proved to be invaluable to the group and has seen us reduce our use of private boarding establishments considerably.

Dogs: **96**

Cats: **222**

Rabbits: **140**

Ferrets, guinea pigs & other species: **60**

**NUMBER OF WORK ORDERS CLOSED BY THE GROUP - 40,102** (a work order is an action on an incident. Some incidents may have multiple actions, hence the high number)

### **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 South Yorkshire area to work more effectively. On behalf of all of the officers in the group I would like to take this opportunity to thank everyone who works at all of the branches for the work they do to support us. We look forward to working closely with you all throughout 2023.

**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended 31 December 2022**  
**for**  
**Royal Society for the Prevention of**  
**Cruelty to Animals (Doncaster, Rotherham**  
**and District Branch)**

Kingswood Allotts Limited  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
DN4 5NU

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Contents of the Financial Statements  
For The Year Ended 31 December 2022**

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**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Reference and Administrative Details  
For The Year Ended 31 December 2022**

<b>TRUSTEES</b>	C Pickard D Southall (resigned 28.1.2022) S Colley - Chair N Horton - Treasurer (resigned 10.8.2022) G Howard - Deputy Chair (resigned 6.1.2022) C Kirby J Doubtfire (appointed 12.1.2022) D Burkinshaw P A Mettam - Treasurer (from 10.08.2022) Mr A Elgey (resigned 12.1.2022)
<b>PRINCIPAL ADDRESS</b>	South Yorkshire Animal Centre Great North Road Bawtry Doncaster South Yorkshire DN10 6DE
<b>REGISTERED CHARITY NUMBER</b>	506259
<b>INDEPENDENT EXAMINER</b>	Kingswood Allotts Limited Chartered Accountants Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
<b>BANKERS</b>	Yorkshire Bank plc 19 St Sepulchre Gate Doncaster South Yorkshire DN1 1SJ

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Trustees' Responsibility Statement  
For The Year Ended 31 December 2022**

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.

**Independent Examiner's Report to the Trustees of  
Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals (Doncaster, Rotherham and District Branch)**

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals (Doncaster, Rotherham and District Branch) (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Steven G Pepper FCA

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

12<sup>th</sup> May 2023

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Statement of Financial Activities  
For The Year Ended 31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	266,895	457,259
<b>Charitable activities</b>	5		
Retail		200,907	209,278
Animal centre		23,218	17,109
Other trading activities	3	230,140	186,403
Investment income	4	<u>2,922</u>	<u>459</u>
<b>Total</b>		<u>724,082</u>	<u>870,508</u>
 <b>EXPENDITURE ON</b>			
Raising funds	6	170,218	176,501
<b>Charitable activities</b>	7		
Animal centre		<u>580,069</u>	<u>525,631</u>
<b>Total</b>		<u>750,287</u>	<u>702,132</u>
 Net (losses)/gains on investments		<u>(390)</u>	<u>416</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (26,595)	 168,792
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>602,699</u>	<u>433,907</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>576,104</u>	 <u>602,699</u>

The notes form part of these financial statements

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Balance Sheet  
31 December 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	12	120,053	69,552
<b>CURRENT ASSETS</b>			
Stocks	13	22,185	22,295
Debtors	14	95,975	33,246
Investments	15	2,960	3,350
Cash at bank and in hand		<u>425,906</u>	<u>500,551</u>
		547,026	559,442
<b>CREDITORS</b>			
Amounts falling due within one year	16	(90,975)	(26,295)
		<u>456,051</u>	<u>533,147</u>
<b>NET CURRENT ASSETS</b>			
		576,104	602,699
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>576,104</u>	<u>602,699</u>
<b>NET ASSETS</b>			
		<u>576,104</u>	<u>602,699</u>
<b>FUNDS</b>	18		
Unrestricted funds		<u>576,104</u>	<u>602,699</u>
<b>TOTAL FUNDS</b>		<u>576,104</u>	<u>602,699</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10<sup>th</sup> May 2023 and were signed on its behalf by:

S Colley - Trustee

The notes form part of these financial statements

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Cash Flow Statement  
For The Year Ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(11,395)</u>	<u>171,700</u>
Net cash (used in)/provided by operating activities		<u>(11,395)</u>	<u>171,700</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(66,023)	(15,397)
Interest received		2,685	135
Dividends received		<u>88</u>	<u>86</u>
Net cash used in investing activities		<u>(63,250)</u>	<u>(15,176)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(74,645)	156,524
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>500,551</u>	<u>344,027</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>425,906</u></u>	<u><u>500,551</u></u>

The notes form part of these financial statements

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Cash Flow Statement  
For The Year Ended 31 December 2022**

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

	2022 £	2021 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(26,595)	168,792
<b>Adjustments for:</b>		
Depreciation charges	15,522	17,549
Losses/(gain) on investments	390	(416)
Interest received	(2,685)	(135)
Dividends received	(88)	(86)
Decrease in stocks	110	1,481
(Increase)/decrease in debtors	(62,729)	13,516
Increase/(decrease) in creditors	<u>64,680</u>	<u>(29,001)</u>
<b>Net cash (used in)/provided by operations</b>	<u>(11,395)</u>	<u>171,700</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.22 £	Cash flow £	At 31.12.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>500,551</u>	<u>(74,645)</u>	<u>425,906</u>
	<u>500,551</u>	<u>(74,645)</u>	<u>425,906</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	<u>3,350</u>	<u>(390)</u>	<u>2,960</u>
	<u>3,350</u>	<u>(390)</u>	<u>2,960</u>
<b>Total</b>	<u>503,901</u>	<u>(75,035)</u>	<u>428,866</u>

The notes form part of these financial statements

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Financial Statements  
For The Year Ended 31 December 2022**

**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 as modified by the revaluation of certain assets.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Grant income received in respect of revenue expenditure is credited to the Statement of Financial Activities in the year to which it relates.

**Expenditure and irrecoverable VAT**

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.

Expenditure includes VAT which cannot be recovered.



**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2022**

**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.

Costs of generating funds comprise those costs incurred by the charity in the operation and maintenance of the 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 costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustees meetings and the cost of any legal advice to the trustees on governance or constitutional matters.

**Allocation and apportionment of costs**

Administration and financial costs and governance have been apportioned as follows:-

Animal centre	85%
Fundraising/trading	10%
Voluntary income	5%

**Tangible fixed assets**

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office and shelter equipment	- 20% reducing balance
Shop fittings	- 20% reducing balance
Outbuildings and South Yorkshire Centre	- 20% reducing balance
Motor vehicles	- 25% reducing balance

Fixed assets are capitalised at cost where value exceeds £500.

**Stocks**

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

Donated stocks are included at fair value.

**Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at market value at the balance sheet date using the closing quoted market price with changes recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities.

**Operating leases**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

**Designated funds**

Designated funds are unrestricted funds earmarked by the trustees for particular purposes. The charity does not have any designated funds at present.

**Restricted funds**

These are funds that can 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. The charity does not have any restricted funds at present.

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES - continued**

**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.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources. Support costs represent the management and administration costs rather than the direct costs.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Collections and donations	106,054	69,138
Legacies	<u>160,841</u>	<u>388,121</u>
	<u>266,895</u>	<u>457,259</u>

**3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	8,322	8,034
Adoption fees	98,099	79,745
Goods and services sold	111,342	92,120
Microchips and miscellaneous	6,172	5,402
Neutering	<u>6,205</u>	<u>1,102</u>
	<u>230,140</u>	<u>186,403</u>

**4. INVESTMENT INCOME**

	2022	2021
	£	£
Rents received	149	238
Deposit account interest	2,685	135
Dividends received	<u>88</u>	<u>86</u>
	<u>2,922</u>	<u>459</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
		£	£
Charity shops (gross)	Activity Retail	200,907	148,554
Grants	Retail	-	60,724
Grants	Animal centre	<u>23,218</u>	<u>17,109</u>
		<u>224,125</u>	<u>226,387</u>

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

	2022	2021
	£	£
Coronavirus support grants	-	60,724
Coronavirus job retention scheme	-	17,109
RSPCA HQ door grant	<u>23,218</u>	-
	<u>23,218</u>	<u>77,833</u>

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2022**

**6. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Salaries, national insurance and pension	1,127	947
Bank charges	161	129
Irrecoverable VAT	321	267
Legal and professional	525	294
Accountancy fees	114	90
Other running costs	516	480
Support costs	<u>1,128</u>	<u>1,402</u>
	<u>3,892</u>	<u>3,609</u>

**Other trading activities**

	2022	2021
	£	£
Cost of goods sold	583	1,938
Salaries, national insurance and pension	118,510	125,204
Rent, rates and utilities	35,184	38,168
Repairs, renewals and leasing	5,784	1,338
Bank charges	322	258
Irrecoverable VAT	643	533
Legal and professional	1,050	589
Accountancy fees	228	180
Other running costs	1,032	960
Depreciation	735	920
Support costs	<u>2,255</u>	<u>2,804</u>
	<u>166,326</u>	<u>172,892</u>
Aggregate amounts	<u>170,218</u>	<u>176,501</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Animal centre	<u>513,916</u>	<u>66,153</u>	<u>580,069</u>

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2022**

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Salaries, national insurance and pension	295,519	259,111
Vet fees and medical	71,737	65,113
Food	9,612	9,057
Cost of goods sold	14,699	16,267
Rent, rates and utilities	48,847	41,166
Repairs, renewals and leasing	18,061	17,379
Motor expenses	4,984	4,372
Donations paid	110	110
Other running costs	35,560	34,825
Depreciation	<u>14,787</u>	<u>16,628</u>
	<u>513,916</u>	<u>464,028</u>

**9. SUPPORT COSTS**

	Finance and administration £	Governance costs £	Totals £
Raising donations and legacies	-	1,128	1,128
Other trading activities	-	2,255	2,255
Animal centre	<u>46,982</u>	<u>19,171</u>	<u>66,153</u>
	<u>46,982</u>	<u>22,554</u>	<u>69,536</u>

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

**Finance and administration**

	2022	2021
	Animal centre £	Total activities £
Salaries and national insurance	18,816	15,847
Pensions	344	252
Irrecoverable VAT	5,461	4,533
Legal and professional	8,921	5,004
Accountancy fees	1,934	1,530
Bank charges	2,735	2,192
Other running costs	<u>8,771</u>	<u>8,413</u>
	<u>46,982</u>	<u>37,771</u>

**Governance costs**

	2022			2021	
	Raising donations and legacies £	Other trading activities £	Animal centre £	Total activities £	Total activities £
Salaries and national insurance	1,078	2,155	18,321	21,554	26,842
Pensions	-	-	-	-	196
Examination fee	<u>50</u>	<u>100</u>	<u>850</u>	<u>1,000</u>	<u>1,000</u>
	<u>1,128</u>	<u>2,255</u>	<u>19,171</u>	<u>22,554</u>	<u>28,038</u>

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2022**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

The trustees neither received nor waived any remuneration during the year (2021: £nil).

The total amount of employee benefits received by key management personnel is £91,598 (2021: £49,711).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**11. STAFF COSTS**

	2022 £	2021 £
Wages and salaries	431,893	407,069
Social security costs	18,246	16,225
Pension costs	<u>5,730</u>	<u>5,105</u>
	<u>455,869</u>	<u>428,399</u>

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

	2022	2021
Animal shelter	17	16
Charity shops	7	10
Administration	<u>3</u>	<u>5</u>
	<u>27</u>	<u>31</u>

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

**12. TANGIBLE FIXED ASSETS**

	Shop fittings £	South Yorkshire Centre £	Outbuildings and equipment £
<b>COST</b>			
At 1 January 2022	32,732	18,394	190,894
Additions	<u>-</u>	<u>-</u>	<u>66,023</u>
At 31 December 2022	<u>32,732</u>	<u>18,394</u>	<u>256,917</u>
<b>DEPRECIATION</b>			
At 1 January 2022	29,050	18,394	142,368
Charge for year	<u>735</u>	<u>-</u>	<u>11,222</u>
At 31 December 2022	<u>29,785</u>	<u>18,394</u>	<u>153,590</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>2,947</u>	<u>-</u>	<u>103,327</u>
At 31 December 2021	<u>3,682</u>	<u>-</u>	<u>48,526</u>

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2022**

**12. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Office equipment £	Totals £
<b>COST</b>			
At 1 January 2022	10,800	59,918	312,738
Additions	<u>-</u>	<u>-</u>	<u>66,023</u>
At 31 December 2022	<u>10,800</u>	<u>59,918</u>	<u>378,761</u>
<b>DEPRECIATION</b>			
At 1 January 2022	8,878	44,496	243,186
Charge for year	<u>480</u>	<u>3,085</u>	<u>15,522</u>
At 31 December 2022	<u>9,358</u>	<u>47,581</u>	<u>258,708</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>1,442</u>	<u>12,337</u>	<u>120,053</u>
At 31 December 2021	<u>1,922</u>	<u>15,422</u>	<u>69,552</u>

**13. STOCKS**

	2022 £	2021 £
Goods for resale	<u>22,185</u>	<u>22,295</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	69,697	8,796
Other debtors	4,722	26
VAT	4,346	4,599
Prepayments and accrued income	<u>17,210</u>	<u>19,825</u>
	<u>95,975</u>	<u>33,246</u>

**15. CURRENT ASSET INVESTMENTS**

	2022 £	2021 £
COIF Charities Investment Fund	<u>2,960</u>	<u>3,350</u>

**Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2022**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	83,762	17,579
Social security and other taxes	-	3,977
Other creditors	1,128	1,155
Accruals	<u>6,085</u>	<u>3,584</u>
	<u>90,975</u>	<u>26,295</u>

**17. LEASING AGREEMENTS**

At 31 December 2022 the total of the charity's future minimum lease payments under non-cancellable operating leases was:

	2022	2021
	£	£
Amounts due within one year	29,733	33,141
Amounts due between one and five years	<u>48,777</u>	<u>39,176</u>
	<u>78,510</u>	<u>72,317</u>

Operating lease rentals paid in the year amounted to £37,044 (2021: £43,595).

**18. MOVEMENT IN FUNDS**

	Balance At 1.1.22 £	Incoming resources £	Resources expended £	Gains and (losses) £	Balance At 31.12.22 £
<b>Unrestricted funds</b>					
General funds	<u>602,699</u>	<u>724,082</u>	<u>(750,287)</u>	<u>(390)</u>	<u>576,104</u>
	<u>602,699</u>	<u>724,082</u>	<u>(750,287)</u>	<u>(390)</u>	<u>576,104</u>

**Comparatives for movement in funds**

	Balance At 1.1.21 £	Incoming resources £	Resources expended £	Gains and (losses) £	Balance At 31.12.21 £
<b>Unrestricted funds</b>					
General funds	<u>433,907</u>	<u>870,508</u>	<u>(702,132)</u>	<u>416</u>	<u>602,699</u>
	<u>433,907</u>	<u>870,508</u>	<u>(702,132)</u>	<u>416</u>	<u>602,699</u>

**19. RELATED PARTY DISCLOSURES**

The charity is an affiliated branch of the Royal Society for the Prevention of Cruelty to Animals (RSPCA) (Charity registration number: 219099) and is governed by the RSPCA Branch Model rules.

During the year the charity purchased goods and services from the National RSPCA amounting to £35,852 (2021: £35,584). At 31st December 2022 the amount owed to the National RSPCA was £10,188 (2021: £nil).

During the year the charity also provided services to the National RSPCA amounting to £87,564 (2021: £93,388). National RSPCA also agreed to make a contribution of 50% of the total cost of certain capital expenditure amounting to £31,931. At 31st December 2022 the amount owed by the National RSPCA was £66,729 (2021: £6,620).