

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

Annual Report & Accounts

2023

Registered Charity No: 506259

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

For the Year Ended 31<sup>st</sup> December 2023

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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 2023**

**Legal status**

The Branch exists 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:

C Pickard  
S Colley - Chair  
C Kirby – Secretary  
P Mettam – Treasurer  
D Burkinshaw  
J Doubtfire  
B Moulds (appointed 12.7.2023)  
V Hardaker (appointed 10.4.2024)

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**

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For the Year Ended 31<sup>st</sup> December 2023**

**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 2023 of £408,433. 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.

The strategic plan was refreshed to reflect the changes in high street retailing, centre operations and the visibility and rehoming of animals.

The plan focused on animal, financial and colleague welfare and the continued sustainability of the Branch, and this is ongoing 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 2023**

**Review of activities – continued**

We cared for 811 animals during 2023. Supporting our veterinary needs, we continue our working relationship with RSPCA Newbrook Hospital and on a day-to-day basis with Peak Vets Sheffield, including one day each week with a Vet on site at our clinic. We also collaborate with RSPCA Barnsley & District with use of cat pens.

The Centre supports predominantly domestic animals 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**

Our fundraising delivered an income increase of 53% compared to 2022.

A robust calendar of events was delivered, with 26 initiatives throughout the year including; Doncaster Pride, Fashion Show, Family Fun Day, Photoshoot, Calendar, Drag Show, Quiz Nights, Dog Reunion, Dog Walks and Christmas Fayre.

We visited local schools to talk about the RSPCA and Animals, we supported the RSPCA animal foodbank donation and distribution in the local area, and continue locally with animal welfare vouchers, neutering and microchipping support.

Lakeside shopping centre van collections have continued throughout the year enabling drop-off of quality donated items which we distribute to our charity shops and ecommerce (thank you to our kind donators and volunteer van drivers).

**Corporate**

We held 17 corporate volunteer days for their CSR and are extremely grateful for the support from NatWest, Amazon, BT, Katie McGowan, KP, XP School, Lombard and Capita NCC. We have received positive feedback about the experience and the work has made a real difference to the animal centre.

**Volunteers**

A group of over 20 loyal volunteers supports the charity both at the animal centre and in retail.

**Online and Retail**

Our trading activities through eCommerce and the retail shops delivered a year on year increase of +15%. Depop and eBay with 6000 followers are the key eCommerce selling channels, with Vinted added during the year.

Social media was also a focus with Facebook followers growing to 21,161.

**RSPCA Doncaster, Rotherham & District Branch**

**Registered Charity No. 506259**

**Annual Trustee Report  
For the Year Ended 31<sup>st</sup> December 2023**

**Review of activities – continued**

Plan part 3 Sustainable Future – our income generation and governance: Income has increased year on the year; however, we have seen a reduction in donations and legacies (-£144,593) below last year.

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

**Related parties**

There have been no related party transactions in the period 1st January – 31st December 2023.

**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 2023**

**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 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 2023**

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

Where capacity allows, we take in lost animals and take steps to reunite them with their 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**

Thank you to the Trustees for their contribution and support to the success of the branch in 2023 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 for yet another year have made a difference in helping us to help animals.

  
S Colley  
Chair of Trustees

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

**Branch Treasurer's Report  
For the Year Ended 31<sup>st</sup> December 2023**

Total income £ 618,966.

Legacies and donations included in the above totalled £122,302 for the year.

Total expenditure was £786,755.

The increase in expenditure can be primarily accounted for by cost of living increases through National Living Wage, utilities, consumables and services.

This, combined with the decrease in legacy support resulted in a deficit of £167,671 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 £408,433.

**Retail Report  
For the Year Ended 31<sup>st</sup> December 2023**

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 2023**

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

Legacies and donations received during 2023 totalled £122,302. 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

### 2023 ANNUAL REPORT

#### INTRODUCTION

It gives me great pleasure to report on the work of the Inspectorate in the South Yorkshire group during 2023. 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 2023 and have investigated many prosecution cases, achieving some excellent results.

Phil Brown and colleagues of Freeman Brown 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 - currently on secondment at the NCC
- 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 Bradley
- 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 Bradley 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 2024.

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 are Regional Exotics Officers. They are a point of contact for regional field staff, offering guidance and expertise in all things exotics / reptiles 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.

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

### **OVERVIEW OF OUR WORK DURING 2023**

The cost of living crisis has continued to have a massive impact on animal welfare as some people are really struggling financially. 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. We also held our first community action event in the Burngreave area of Sheffield, offering free veterinary treatment, food and other services. It was a great success and as the food bank scheme continues to develop throughout 2024, we hope to conduct more of these events in other areas of the county. 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 2023:**

Dogs – 92, cats – 175 and small furies – 52.

We have successfully prosecuted a number of people in court but many of our cases in 2023 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: 203 Cats: 353 Rabbits: 306 Ferrets, guinea pigs & other species: 165

## 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 2024.

Chief Inspector Lynsey Harris

Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31 December 2023  
for  
Royal Society for the Prevention of  
Cruelty to Animals (Doncaster, Rotherham  
and District Branch)

Kingswood Allotts Limited  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
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 2023

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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 2023

TRUSTEES	C Pickard S Colley - Chair C Kirby J Doubtfire D Burkinshaw P A Mettam - Treasurer B Moulds (appointed 12.7.2023) V Hardaker (appointed 10.4.2024)
PRINCIPAL ADDRESS	South Yorkshire Animal Centre Great North Road Bawtry Doncaster South Yorkshire DN10 6DE
REGISTERED CHARITY NUMBER	506259
INDEPENDENT EXAMINER	Kingswood Allotts Limited Chartered Accountants Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
BANKERS	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 2023**

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 2023.

**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.



Tim Baum-Dixon BA (hons) FCA BFP

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

Date: .....

24/5/24 .

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

**Statement of Financial Activities  
For The Year Ended 31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	122,302	256,895
<b>Charitable activities</b>	5		
Retail		200,927	200,907
Animal centre		23,094	23,218
Other trading activities	3	264,199	230,140
Investment income	4	8,444	2,922
<b>Total</b>		<u>618,966</u>	<u>724,082</u>
<b>EXPENDITURE ON</b>			
Raising funds	6	144,707	170,218
<b>Charitable activities</b>	7		
Animal centre		642,048	580,069
<b>Total</b>		<u>786,755</u>	<u>750,287</u>
Net gains/(losses) on investments		118	(390)
<b>NET INCOME/(EXPENDITURE)</b>		(167,671)	(26,595)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		576,104	602,699
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>408,433</u></u>	<u><u>576,104</u></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 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	12	99,666	120,053
<b>CURRENT ASSETS</b>			
Stocks	13	24,434	22,185
Debtors	14	77,566	95,975
Investments	15	-	2,960
Cash at bank and in hand		<u>293,582</u>	<u>425,906</u>
		395,582	547,026
<b>CREDITORS</b>			
Amounts falling due within one year	16	(86,815)	(90,975)
		<u>308,767</u>	<u>456,051</u>
<b>NET CURRENT ASSETS</b>			
		408,433	576,104
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>408,433</u>	<u>576,104</u>
<b>NET ASSETS</b>			
		<u>408,433</u>	<u>576,104</u>
<b>FUNDS</b>	18		
Unrestricted funds		<u>408,433</u>	<u>576,104</u>
<b>TOTAL FUNDS</b>		<u>408,433</u>	<u>576,104</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd May 2024 and were signed on its behalf by:

 - 22 May 24  
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 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(139,357)</u>	<u>(11,395)</u>
Net cash used in operating activities		<u>(139,357)</u>	<u>(11,395)</u>
 <b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,360)	(66,023)
Sale of fixed asset investments		3,079	-
Interest received		8,248	2,685
Dividends received		66	88
Net cash provided by/(used in) investing activities		<u>7,033</u>	<u>(63,250)</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		<u>(132,324)</u>	<u>(74,645)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>425,906</u>	<u>500,551</u>
Cash and cash equivalents at the end of the reporting period		<u>293,582</u>	<u>425,906</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 2023**

1.	RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES	2023 £	2022 £	
	Net expenditure for the reporting period (as per the Statement of Financial Activities)	(167,671)	(26,595)	
	Adjustments for:			
	Depreciation charges	24,282	15,522	
	(Gain)/losses on investments	(118)	390	
	Loss on disposal of fixed assets	464	-	
	Interest received	(8,248)	(2,685)	
	Dividends received	(66)	(88)	
	(Increase)/decrease in stocks	(2,249)	110	
	Decrease/(increase) in debtors	18,409	(62,729)	
	(Decrease)/increase in creditors	(4,160)	64,680	
	<b>Net cash used in operations</b>	<u>(139,357)</u>	<u>(11,395)</u>	
2.	ANALYSIS OF CHANGES IN NET FUNDS	At 1.1.23 £	Cash flow £	At 31.12.23 £
	<b>Net cash</b>			
	Cash at bank and in hand	425,906	(132,324)	293,582
		<u>425,906</u>	<u>(132,324)</u>	<u>293,582</u>
	<b>Liquid resources</b>			
	Deposits included in cash	-	-	-
	Current asset investments	2,960	(2,960)	-
		<u>2,960</u>	<u>(2,960)</u>	<u>-</u>
	<b>Total</b>	<u>428,866</u>	<u>(135,284)</u>	<u>293,582</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 2023**

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.

**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.

**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:-

**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 2023**

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

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.

**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.

**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.

**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 2023**

2.	DONATIONS AND LEGACIES		2023	2022
			£	£
	Collections and donations		95,421	106,054
	Legacies		26,881	160,841
			<u>122,302</u>	<u>266,895</u>
3.	OTHER TRADING ACTIVITIES		2023	2022
			£	£
	Fundraising events		12,715	8,322
	Adoption fees		104,046	98,099
	Goods and services sold		138,292	111,342
	Microchips and miscellaneous		7,351	6,172
	Neutering		1,795	6,205
			<u>264,199</u>	<u>230,140</u>
4.	INVESTMENT INCOME		2023	2022
			£	£
	Rents received		130	149
	Deposit account interest		8,248	2,685
	Dividends received		66	88
			<u>8,444</u>	<u>2,922</u>
5.	INCOME FROM CHARITABLE ACTIVITIES		2023	2022
		Activity	£	£
	Charity shops (gross)	Retail	200,927	200,907
	Grants	Animal centre	23,094	23,218
			<u>224,021</u>	<u>224,125</u>
	Grants received, included in the above, are as follows:			
			2023	2022
			£	£
	RSPCA HQ door grant		23,094	23,218
			<u>23,094</u>	<u>23,218</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 2023**

6. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Salaries, national insurance and pension	1,043	1,127
Bank charges	226	161
Irrecoverable VAT	81	321
Legal and professional	1,673	525
Accountancy fees	133	114
Other running costs	649	516
Support costs	50	1,128
	<u>3,855</u>	<u>3,892</u>

Other trading activities

	2023	2022
	£	£
Cost of goods sold	493	583
Salaries, national insurance and pension	97,897	118,510
Rent, rates and utilities	36,055	35,184
Repairs, renewals and leasing	195	5,784
Bank charges	451	322
Irrecoverable VAT	163	643
Legal and professional	3,346	1,050
Accountancy fees	266	228
Other running costs	1,297	1,032
Depreciation	589	735
Support costs	100	2,255
	<u>140,852</u>	<u>166,326</u>
Aggregate amounts	<u>144,707</u>	<u>170,218</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Animal centre	<u>551,903</u>	<u>90,145</u>	<u>642,048</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 2023**

8.	DIRECT COSTS OF CHARITABLE ACTIVITIES	2023	2022
		£	£
	Salaries, national insurance and pension	347,112	295,519
	Vet fees and medical	66,316	71,737
	Food	7,960	9,612
	Cost of goods sold	13,193	14,699
	Rent, rates and utilities	40,164	48,847
	Repairs, renewals and leasing	10,765	18,061
	Motor expenses	4,704	4,984
	Donations paid	110	110
	Other running costs	37,422	35,560
	Depreciation	23,693	14,787
	Loss on sale of assets	464	-
		<u>551,903</u>	<u>513,916</u>

9.	SUPPORT COSTS			
		Finance and administration	Governance costs	Totals
		£	£	£
	Raising donations and legacies	-	50	50
	Other trading activities	-	100	100
	Animal centre	64,662	25,483	90,145
		<u>64,662</u>	<u>25,633</u>	<u>90,295</u>

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

Finance and administration	2023	2022
	Animal centre	Total activities
	£	£
Salaries and national insurance	17,386	18,816
Pensions	333	344
Irrecoverable VAT	1,383	5,461
Legal and professional	27,388	8,921
Accountancy fees	2,263	1,934
Bank charges	3,834	2,735
Other running costs	12,075	8,771
	<u>64,662</u>	<u>46,982</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 2023**

9. SUPPORT COSTS - continued  
Governance costs

				2023	2022
	Raising donations and legacies £	Other trading activities £	Animal centre £	Total activities £	Total activities £
Salaries and national insurance	-	-	24,633	24,633	21,554
Examination fee	50	100	850	1,000	1,000
	<u>50</u>	<u>100</u>	<u>25,483</u>	<u>25,633</u>	<u>22,554</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

The trustees neither received nor waived any remuneration during the year (2022: £nil).

The total amount of employee benefits received by key management personnel is £102,773 (2022: £91,598).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	480,203	431,893
Social security costs	21,435	18,246
Pension costs	6,765	5,730
	<u>488,403</u>	<u>455,869</u>

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

	2023	2022
Animal shelter	23	17
Charity shops	7	7
Administration	3	3
	<u>33</u>	<u>27</u>

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

**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 2023**

12. TANGIBLE FIXED ASSETS

	Shop fittings £	South Yorkshire Centre £	Outbuildings and equipment £
<b>COST</b>			
At 1 January 2023	32,732	18,394	256,917
Additions	-	-	3,045
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2023	32,732	18,394	259,962
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2023	29,785	18,394	153,590
Charge for year	590	-	20,717
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2023	30,375	18,394	174,307
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2023	2,357	-	85,655
	<hr/>	<hr/>	<hr/>
At 31 December 2022	2,947	-	103,327
	<hr/>	<hr/>	<hr/>
	<b>Motor vehicles £</b>	<b>Office equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 January 2023	10,800	59,918	378,761
Additions	-	1,315	4,360
Disposals	-	(1,772)	(1,772)
	<hr/>	<hr/>	<hr/>
At 31 December 2023	10,800	59,461	381,349
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2023	9,358	47,581	258,708
Charge for year	361	2,615	24,283
Eliminated on disposal	-	(1,308)	(1,308)
	<hr/>	<hr/>	<hr/>
At 31 December 2023	9,719	48,888	281,683
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2023	1,081	10,573	99,666
	<hr/>	<hr/>	<hr/>
At 31 December 2022	1,442	12,337	120,053
	<hr/>	<hr/>	<hr/>

**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 2023**

13.	<b>STOCKS</b>	2023	2022
		£	£
	Goods for resale	<u>24,434</u>	<u>22,185</u>
14.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2023	2022
		£	£
	Trade debtors	51,487	69,697
	Other debtors	11,075	4,722
	VAT	864	4,346
	Prepayments and accrued income	<u>14,140</u>	<u>17,210</u>
		<u>77,566</u>	<u>95,975</u>
15.	<b>CURRENT ASSET INVESTMENTS</b>	2023	2022
		£	£
	COIF Charities Investment Fund	<u>-</u>	<u>2,960</u>
16.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	2023	2022
		£	£
	Trade creditors	74,121	83,762
	Social security and other taxes	5,572	-
	Other creditors	1,483	1,128
	Accruals	<u>5,639</u>	<u>6,085</u>
		<u>86,815</u>	<u>90,975</u>
17.	<b>LEASING AGREEMENTS</b>		
	At 31 December 2023 the total of the charity's future minimum lease payments under non-cancellable operating leases was:		
		2023	2022
		£	£
	Amounts due within one year	15,707	29,733
	Amounts due between one and five years	<u>23,741</u>	<u>48,777</u>
		<u>39,449</u>	<u>78,510</u>

Operating lease rentals paid in the year amounted to £32,460 (2022: £37,044).

**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 2023**

18. MOVEMENT IN FUNDS

	Balance At 1.1.23 £	Incoming resources £	Resources expended £	Gains and (losses) £	Balance At 31.12.23 £
<b>Unrestricted funds</b>					
General funds	576,104	618,966	(786,755)	118	408,433
	<u>576,104</u>	<u>618,966</u>	<u>(786,755)</u>	<u>118</u>	<u>408,433</u>

Comparatives for 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	602,699	724,082	(750,287)	(390)	576,104
	<u>602,699</u>	<u>724,082</u>	<u>(750,287)</u>	<u>(390)</u>	<u>576,104</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 £12,458 (2022: £35,852). At 31st December 2023 the amount owed to the National RSPCA was £1,924 (2022: £10,188).

During the year the charity also provided services to the National RSPCA amounting to £136,603 (2022: £87,567). At 31st December 2023 the amount owed by the National RSPCA was £12,850 (2022: £66,729).

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

**Detailed Statement of Financial Activities  
For The Year Ended 31 December 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Collections and donations	95,421	106,054
Legacies	26,881	160,841
	<hr/>	<hr/>
	122,302	266,895
<b>Other trading activities</b>		
Fundraising events	12,715	8,322
Adoption fees	104,046	98,099
Goods and services sold	138,292	111,342
Microchips and miscellaneous	7,351	6,172
Neutering	1,795	6,205
	<hr/>	<hr/>
	264,199	230,140
<b>Investment income</b>		
Rents received	130	149
Deposit account interest	8,248	2,685
Dividends received	66	88
	<hr/>	<hr/>
	8,444	2,922
<b>Charitable activities</b>		
Charity shops (gross)	200,927	200,907
Grants	23,094	23,218
	<hr/>	<hr/>
	224,021	224,125
<b>Total incoming resources</b>	<hr/>	<hr/>
	618,966	724,082
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Salaries and national insurance	1,023	1,107
Pensions	20	20
Bank charges	226	161
Irrecoverable VAT	81	321
Legal and professional	1,673	525
Accountancy fees	133	114
Other running costs	649	516
	<hr/>	<hr/>
	3,805	2,764
<b>Other trading activities</b>		
Cost of goods sold	493	583
Salaries and national insurance	96,381	116,799
Pensions	1,516	1,711
Rent, rates and utilities	36,055	35,184
Repairs, renewals and leasing	195	5,784
Carried forward	134,640	160,061

This page does not form part of the statutory financial statements

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

**Detailed Statement of Financial Activities  
For The Year Ended 31 December 2023**

	2023	2022
	£	£
<b>Other trading activities</b>		
Brought forward	134,640	160,061
Bank charges	451	322
Irrecoverable VAT	163	643
Legal and professional	3,346	1,050
Accountancy fees	266	228
Other running costs	1,297	1,032
Depreciation	589	735
	<hr/>	<hr/>
	140,752	164,071
 <b>Charitable activities</b>		
Salaries and national insurance	342,216	291,864
Pensions	4,896	3,655
Vet fees and medical	66,316	71,737
Food	7,960	9,612
Cost of goods sold	13,193	14,699
Rent, rates and utilities	40,164	48,847
Repairs, renewals and leasing	10,765	18,061
Motor expenses	4,704	4,984
Donations paid	110	110
Other running costs	37,422	35,560
Depreciation	23,693	14,787
Loss on sale of tangible fixed assets	464	-
	<hr/>	<hr/>
	551,903	513,916
 <b>Support costs</b>		
<b>Finance and administration</b>		
Salaries and national insurance	17,386	18,816
Pensions	333	344
Irrecoverable VAT	1,383	5,461
Legal and professional	27,388	8,921
Accountancy fees	2,263	1,934
Bank charges	3,834	2,735
Other running costs	12,075	8,771
	<hr/>	<hr/>
	64,662	46,982
 <b>Governance costs</b>		
Salaries and national insurance	24,633	21,554
Examination fee	1,000	1,000
	<hr/>	<hr/>
	25,633	22,554
 <b>Total resources expended</b>	<hr/>	<hr/>
	786,755	750,287
 <b>Net expenditure before gains and losses</b>	<hr/>	<hr/>
	(167,789)	(26,205)
 <b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	118	-
	<hr/>	<hr/>
<b>Net expenditure</b>	<hr/>	<hr/>
	(167,671)	(26,205)

This page does not form part of the statutory financial statements