

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

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FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

TRUSTEES

D Chappell
V Strachan
M Moran
D Hinchcliffe
A Reynolds
K Walley
D Rhodes
S Cox
J Burge
R Graham
S Del Castillo (appointed 27/1/22) (resigned 17/11/22)
E Waddington (appointed 12/5/22)
M Moore (appointed 17/11/22)
H Murray (appointed 17/11/22)

PRINCIPAL ADDRESS

Animal Centre
Moor Knoll Lane
East Ardsley
Wakefield
West Yorkshire
WF3 2DX

REGISTERED CHARITY NUMBER

232223

INDEPENDENT AUDITORS

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

SOLICITORS

Blacks Solicitors LLP
City Point
29 King Street
Leeds
LS1 2HL

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**SENIOR MANAGEMENT TEAM AND
OTHER ADVISERS**

Senior Management Team

C Lewis-Jones (CEO)
G Cameron (Branch Administrator)
H Metcalf (Area Retail Manager resigned 14/4/22)
A Carr (Head of Retail appointed 6/6/22)
A Sep (Financial Controller)
S Hoyle nee Balmforth (Head of Fundraising & Communications)
M Rattray (Animal Care Manager)

Bankers

Santander
Bootle
Merseyside
LS30 4GB

NatWest Bank
1 Victoria Place
Holbeck
Leeds
LS11 5AN

Investment Managers

Brewin Dolphin
10 Wellington Place
Leeds
LS1 4AN

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Branch is to promote the work and objectives of the National Society within the Branch area. Namely, to use all lawful means to prevent cruelty, promote kindness and to alleviate the suffering of animals.

The Branch gives priority to those animals with a genuine welfare need as identified by members of the RSPCA inspectorate or branch welfare team, such animals may be the subject of an ongoing case or may have been removed with the consent of an owner unable to meet the animal's welfare needs.

Such animals receive appropriate veterinary treatment, rehabilitation, training and rehoming under the direction of the Branch's animal care staff. Prior to rehoming all animals are neutered, microchipped, vaccinated and treated with parasite prevention.

The Branch continues to operate a Snip & Chip scheme, and a welfare assistance scheme to provide financial support to those members of the public on qualifying benefits who might otherwise not have their animals neutered, microchipped or given emergency veterinary treatment due to their financial circumstances.

Staff are assisted in this work by a dedicated team of volunteers to whom the Trustees are extremely grateful.

Public benefit

All charities in England & Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals.

Richard Martin, one of the RSPCA's founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today.

Preventing cruelty to animals promotes humane sentiments towards animals in humankind, which involves moral benefit to the human community as a whole. Whilst this public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The RSPCA's work benefits society, but it also provides services (e.g. subsidised veterinary treatment) aimed at helping people in need with the care of their animals. Additionally the branch and society assist in animal welfare education and guidance to young people and the wider community to help people maintain high regard for animal welfare.

The following sections of this report on the achievements and performance of the Branch describe the Branch's main activities and demonstrate the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and is undertaken to further these charitable purposes for the public benefit.

In accordance with their duties, pursuant to Section 4 of the Charities Act 2011, the Trustees have considered the Branch's objects and activities in the light of the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Animal welfare

During 2022 the Branch continued to face huge challenges impacting greatly on the activities of the charity, including animal intake, adoptions & rehoming but despite being a modestly sized facility, the continuing difficult circumstances, managed to achieve very good results in the four key areas of animal welfare activity (rehoming, welfare neutering, welfare microchipping, welfare assistance):

231 rehomed animals (2021: 168 animals)

60 dogs- (2021: 48)

134 cats- (2021: 109)

21 rabbits- (2021: 11)

16 misc- (2021: 0)

171 neutered animals (2021: 141 animals)

47 dogs- (2021: 40)

67 cats- (2021: 84)

26 rabbits- (2021: 9)

1 misc - (2021: 8)

153 micro-chipped animals (2021: 115 animals)

30 dogs- (2021: 14)

88 cats- (2021: 87)

19 rabbits- (2021: 9)

16 misc- (2021: 5)

0 animals provided with welfare assistance (flea/worming/emergency treatment) (2021: 0 animals)

0 dogs- (2021: 0)

0 cats- (2021: 0)

0 misc- (2021: 0)

During 2022, the branch faced rising day to day costs at levels never known before. Although a budget is identified for expenditure for veterinary treatment for animals in need of rehoming but who require medical intervention to ensure the animal is fit and well for their new home, animals were coming into branch with more significant health issues and more funds were needed for a greater level of medical intervention. This high demand alongside increased basic costs has challenged the charity operations. The need for boredom busting toys and treats for training increased throughout 2022, as stays were lengthened prior to rehoming. The generosity of organisations helped the branch with donations, to sustain the quality animal care that we constantly strive to achieve.

As the contract with the PDSA for cost effective and appropriate veterinary treatment for animals in our care came to an end, to ensure a seamless and least disrupted provision we searched for another veterinary provider who could offer suitable care and treatment. We established a contract with Home Comforts Veterinary services from whom we receive outstanding services and support. The animals in our care come first and the independent veterinary services are very much in tune with the RSPCA ethos.

The branch's work with other organisations, schools, colleges and attendance at welfare events resumed in 2022. A number of school visits and welfare days at the large Ikea store in Birstall were very successful enterprises and connected the charity with new supporters. Events at the animal centre had restarted and activities were regaining some normality.

Our online presence remained vital to our presence and communication with donors and supporters, along with the final completion of the CRM system, has allowed the branch to be more efficient and effective.

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Animal welfare- continued

The branch continued to give priority to animals from the inspectorate and saw an increase in overall intake in 2022. Help for animals who are the most abused and ill-treated remains the core element of our charitable activities. A more flexible approach to home visits and foster care, along with an early initiative of a Home to Home scheme for dynamic cat rehoming, helped the centre continue its work in what remained a very difficult year.

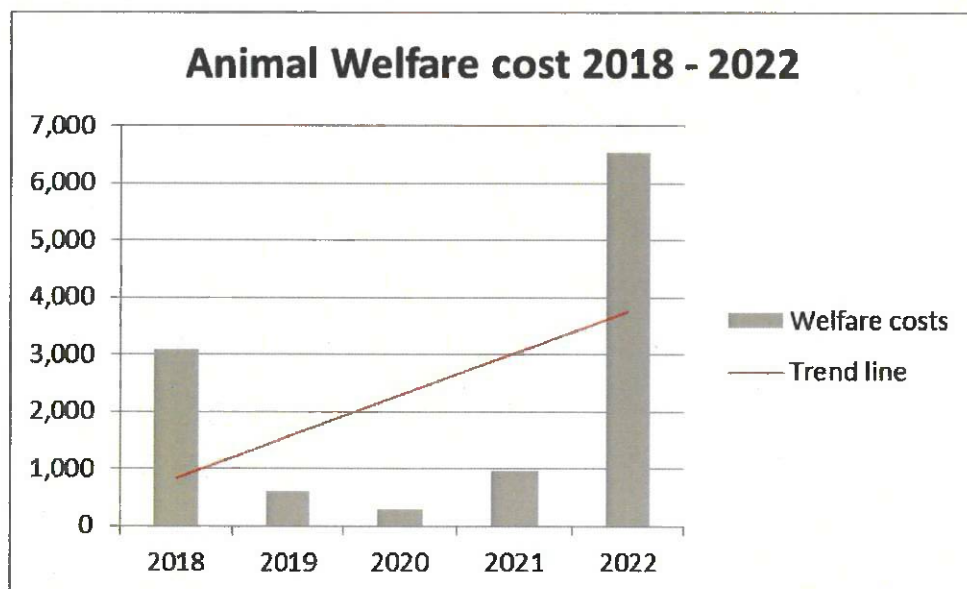
The off lead facility at the centre which helps owners and their nervous or reactive dogs enjoy the outdoors safely remained and grew in popularity in 2022. Berties DIY 'Wash n Go ' service, to enable pet owners use the facility for a quick wash and dry of their own pets in a safe and suitable environment helped beat the economic hardship of paying professional grooming fees. Unfortunately, Berties professional grooming salon has not survived the economic crisis and COVID impact, therefore it is no longer open.

The centre supports an appointment system for adoptions and to open just five days out of seven for public visits. This benefits the animals and allows a more efficient operation with the challenges of staffing levels and general operational activity.

In 2022, the branch continued to be challenged to make ends meet. Our support of the Inspectorate and members of the public across all areas of the charity is still difficult to achieve and again it is only the dedication and resilience of the team, our supporters and sponsors which has allowed the branch to achieve as much as it has.

Dog behaviour classes, puppy classes and one to one training provision established itself strongly in 2022. Donations continue to be sent to Batley's food bank for the homeless with pets, supplies to our branch shops for community access and dog food to the Hedgehog rescue centre a few miles away.

The graphs below give some indication of where money is spent and what can be achieved. Issues affecting vaccines and general supplies, fuel costs, rising costs of living and consumables and the war in Ukraine, resulting in tragedy for many people and loss of investment income, extreme costs for many charities has tested the branch significantly.



RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

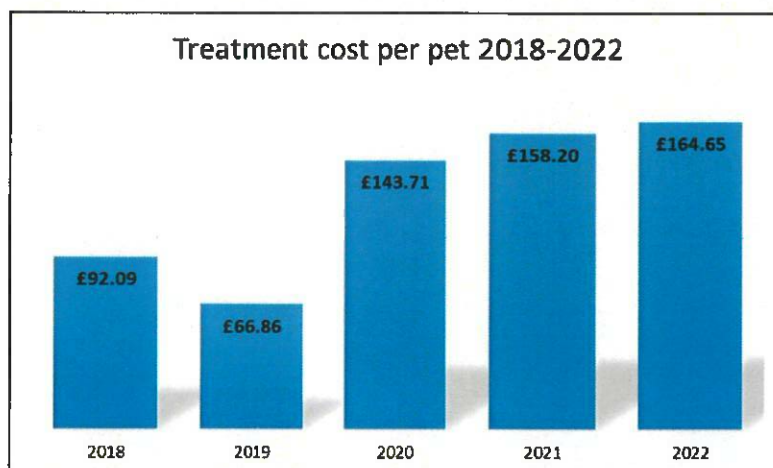
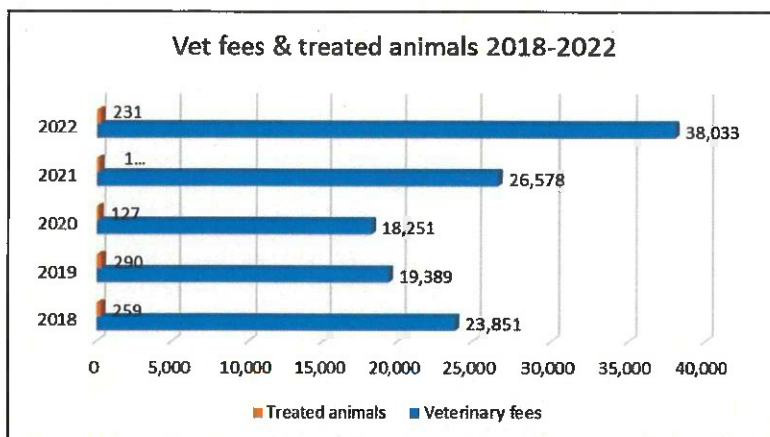
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Animal welfare- continued

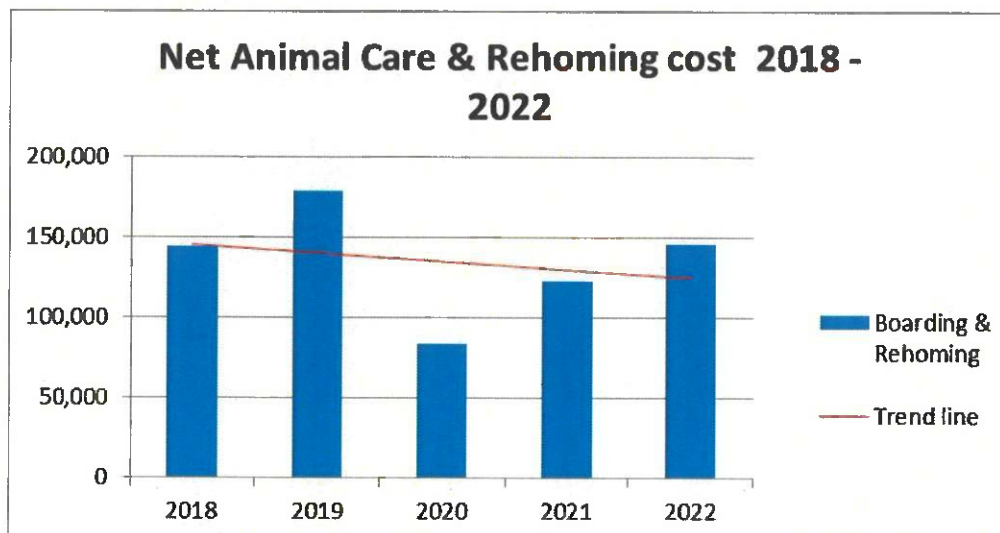
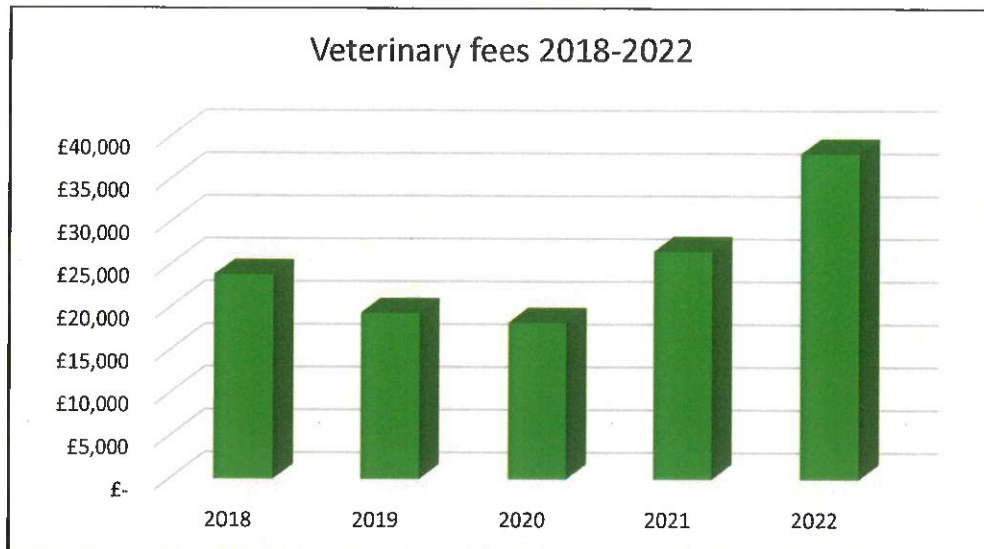
A dedicated budget for providing welfare services, vet fees, rehoming costs and all animal care related expenditure, education & community support is always factored into the branch budget, however, in 2022 this provision has been again severely impacted upon by raising costs exponentially with no improvement in income levels and a generally difficult environment for charities to keep income flowing and maintain ongoing services.

Treatment and vet fees saw a big increase due to the number of animals being brought to the centre needing significant medical and behaviour care and the rising costs overall.

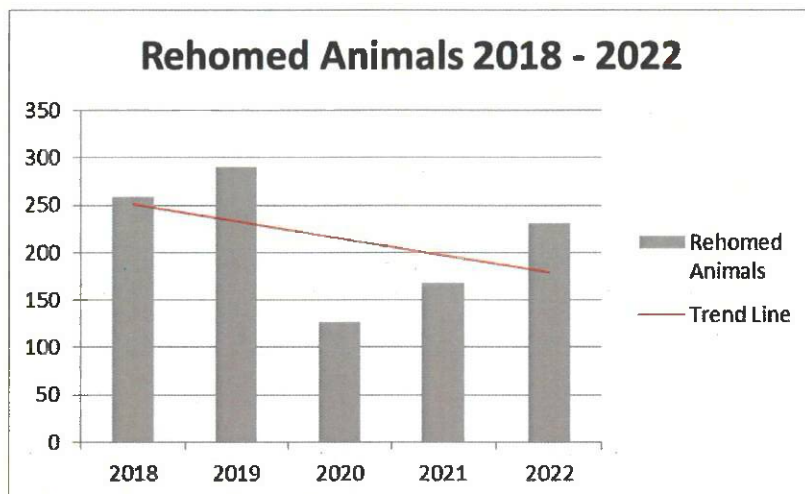
Costs for animal care and ongoing rehoming remains a challenge. Visits to the centre are by appointment only and all adoptions are initiated online but the costs to ensure an animal is ready to be rehomed and all the costs associated with running an animal centre continue to test the charity to the limit. Recovery has not been possible against the economic crisis and the branch capacity to fund its operations has worsened not improved.



Animal welfare- continued



Animal welfare- continued



Following the efforts of the teams to keep costs under control, manage operational effectiveness and efficiency there remain plenty of good news stories to share about all the animals we have helped in 2022. The levels of rehoming has started to recover since the pandemic.

The branch provides care to animals that are not signed over to the branch and remain in National Society care, pending investigation for animal cruelty or neglect. This additional service to the Inspectorate provides high quality interim animal care to animals in most need. The branch receives daily calls from the inspectorate and reports capacity and space availability to the central logistics department to enable the maximum use of branch resources for the betterment of animal welfare.

The Branch continues to offer emergency boarding facilities for small animals for the inspectorate to access where needed.

Animals shown below are just some of the most in need, brought to us by the inspectorate.



They were starved and living in horrendous and filthy conditions and very emaciated due to starvation. Sentences for the cruel neglect caused to these animals were metered out and the team were so pleased to see them all adopted to new loving families

Dogs often come to us with difficult behaviour issues and need much training and help to adjust to a normal living environment. This staffie was no exception and after coming in terrified and unable to socialise, is now what the team describe as 'the happiest staffie they have ever seen' and well settled in his new home.

This is what makes a tough job all worthwhile.

**RSPCA LEEDS, WAKEFIELD AND
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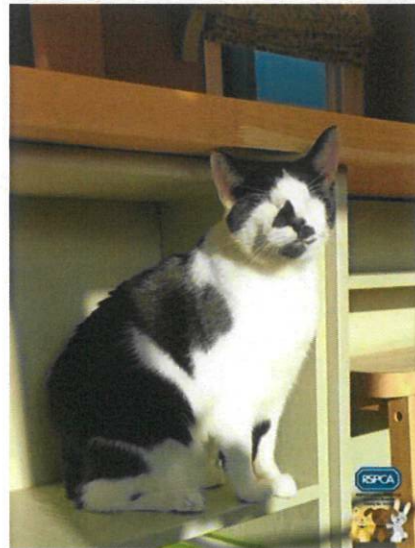
**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Animal welfare- continued



The branch continued to take in animals with varying needs and the team strive to give them all the care possible and find new homes as soon as possible. Sometimes this can take longer than we would like due to additional issues each animal may have. Pedigree cats can have particular needs, especially regarding skin conditions or dietary problems. Older dogs or those who come into the branch emaciated struggle to get comfy on beds due to their poor physical state. Additional equipment and care facilities are needed to help these animals and they could be special beds, warm jackets or medical treatment.

Roy, a cat brought to us with infected eyes, had his eyes removed to improve his quality of life. Roy coped really well and was adopted out to a home with people who fully understood his disability.

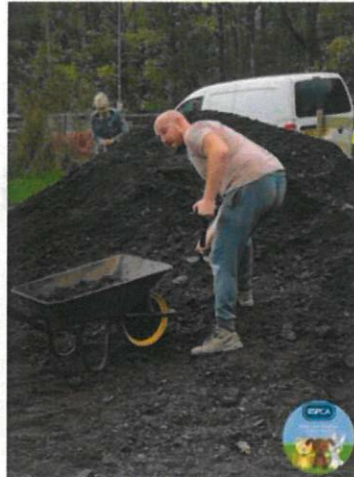


In addition to animal care, the animal centre also offers services in puppy classes, behaviour classes, DIY dog grooming in Berties and an Off Lead facility for owners to exercise their timid or reactive, poor recall dogs in a safe fun environment. The branch is also able to use the outside paddock for the dogs in our care for a more fun space. An amazing volunteer has contributed to the off-lead upgrade and now it has become a super space for dog activity. Weeks of volunteered hard labour has transformed the space and facilities.

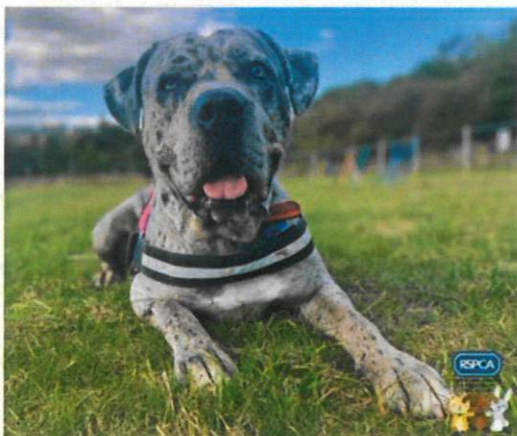
**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Animal welfare- continued



The 'Dog house' built in 2021 also provides a great space for training & familiarisation for a home environment, along with puppy socialisation. A sensory garden is still work in progress and we are hoping in 2023 that with help from corporate groups this scheme will be completed.

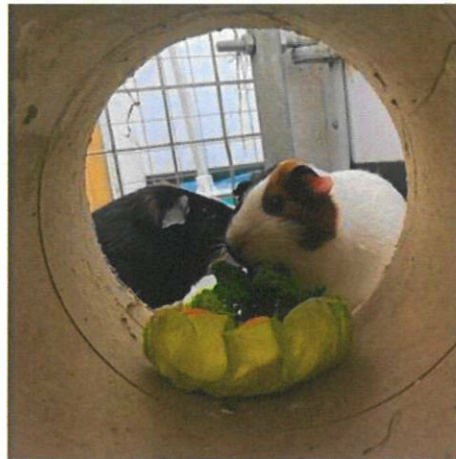


The branch also looks after small animals who have very special needs and adoptions have to be to well informed and experienced Rabbit and Guinea pig owners.

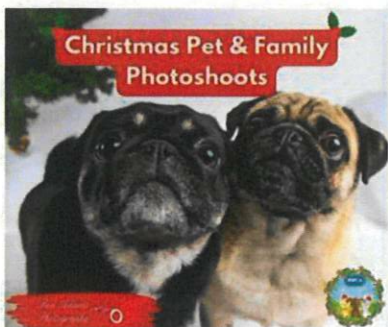
**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Animal welfare- continued



The Animal Centre hosts numerous activities and events to raise awareness, generate income and promote good animal care and responsible pet ownership. The centre hosts fayres, dog walks, 'drive thru' donation days, corporate volunteer opportunities and hosts animal care students from nearby colleges who work in placements or as volunteers to enhance their knowledge and career.



RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Animal welfare- continued

The branch relies on the generosity of the local community, our army of volunteers and trustees.

A branch first, showed how much each and every person involved in the branch, contributes in any way possible to its success. Trustees helped out as animal carers one night in December to allow the whole branch to have a team night out together.

A lot of fun was had by everyone, inside and outside the animal centre that night.



The branch is very good at innovation and looking ahead to improving the environment for the animals in our care or working more closely with third parties. In 2022 the branch initiated talks with another cat charity to work in partnership to benefit both charity objectives. In addition the local inspectorate group hired offices from the branch so they could be better placed in the West Yorkshire area.

The branch was also officially appointed members of the ACDH (Association of Cat & Dog Homes). This opens up greater opportunity for education, networking, peer support, grants & best practice within the industry.

The branch Snip & Chip scheme has grown in 2022 and into 2023. With additional funding from the Regional Board of the National Society we have been able to help neuter an extra 48 dogs, 17 cats, 4 rabbits in the community.

Special welfare events have been supported by the branch, namely the Wythers Estate living crisis welfare day, organised by Leeds City Council and where we helped at least 10 dogs and cats with flea and worming treatment, microchipped 3 cats and 4 dogs and handed out numerous snip and chip vouchers along with free food. This was an amazing result on a bitter cold day.

The branch also continues to have food banks at all its retail locations and help the local hedgehog rescue with regular food donations.

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Sadly the country had to face the loss of HM The Queen and as our patron it was felt deeply. As a mark of respect, activities were moved and adjusted during the period of mourning.



The branch continues to have a strong relationship with a great many organisations who are incredibly generous with their time, donations and money. Pets at Home partnership and Pet Plan support us through their foundations. Both organisation support our work with donations to purchase animal supplies and to encourage adopters to consider animal vet insurance.

The branch applies for grants wherever possible and individual anonymous donors have supported the branch with funding, to whom we are very grateful.

Corporate supporters also helped to support the branch in 2022, providing time to help maintain and repair the animal centre. Mars Pet Care, Morrisons, Portacabin, NHS Trusts are just a few organisations who supported the branch in 2022 and Ben Adams Photography and Caroline Clarke Behaviour specialist helped support the branch with photo shoots to generate income and pet first aid sessions to help members of the public care for their pets safely.



**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

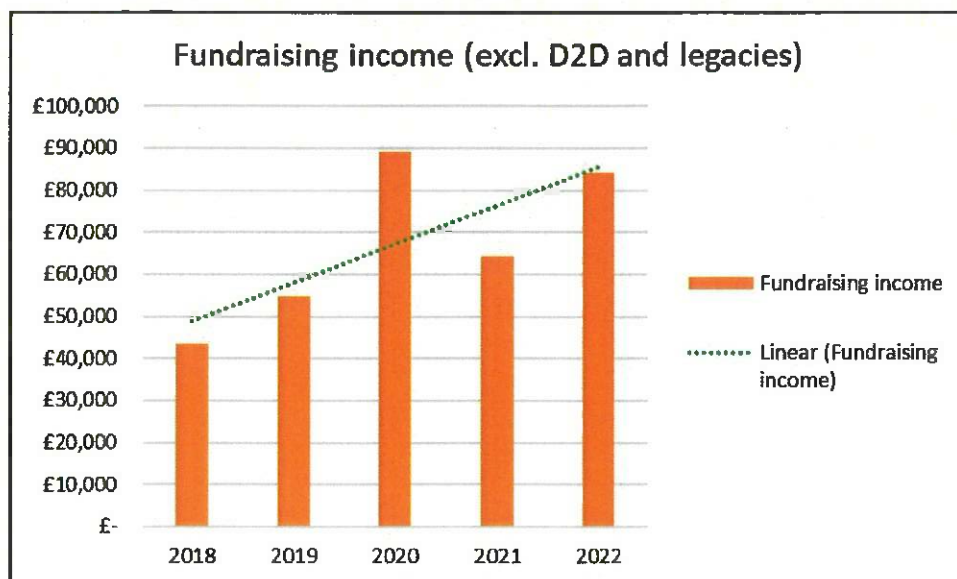
Fundraising activities- continued



The branch uses selective and respectful branding, in keeping with the RSPCA. Promotion locally is vital to the branch and both for physical events and online activity, all our roundels showcase what we do.



This graph is a clear assessment of how much support we have in the community and despite the economic hardship in 2022, individuals and organisations have been extremely generous, and we are very grateful for their support.



RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Fundraising activities- continued

This graph shows a remarkable outcome following the extremes of 2020 and 2021, when activity was much lower due to the pandemic and we were grateful for the government help to the charitable sector and business. In 2022 the branch received little or no further support and were moving back to self-sufficiency.

The following images showcase the fundraising activities which help sustain the branch throughout the year.



We are even up for extreme fundraising and a group set off one cold June morning on a 26 mile peak walk.



The fundraising team organise events from walks to fun days, to fayres to online activities, raffles & competitions. Every event generates much needed income and funds to sustain the animal care activity and the branch functions in the West Yorkshire area.

Appeals are used to ask for specific help for animals in need or vital equipment needed at the centre. Arthur needed scans to check his heart condition so we could arrange his much needed treatment. Generous donors exceeded the appeal and Arthur is well on his way to having care to enable him to live a better life.

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Fundraising activities- continued



The annual branch dog shows and outside events are held to generate funds but to also help people with their pet care. The branch behaviourist is always at hand to give advice or training tips.



Adoptions from the branch are a daily activity and we are always looking for new people to adopt or foster the animals in our care.



Fundraising activity cannot be successful without all the volunteers who help to support us. Volunteers work in all our activities, fundraising, animal care, DIY and centre repairs, retail and even in the van team.

Our volunteers are an amazing group of people and come from all walks of life, whether retired or working, spare a few hours here and there or come to the centre or shop daily.

Volunteers may be working in a student placement or enjoy the social aspect of joining us at an event. Volunteers bring their time, support, skills and talent to the charity and for all they do we are very grateful.

Our fundraising department manages the new CRM system to ensure efficient and compliant communications with everyone who contacts the branch. The CRM has enabled the branch to generate much needed support, gift aid and keep our volunteers up to date with all that is going on in the charity.

**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Fundraising activities- continued

We strive to think of new initiatives and also be proactive to current trends and festivals in the year. Trying to be in tune with the nation but also call out to our supporters for unwanted items and used goods to sell in our shops or use in a tombola. It never stops! Whether that is to mourn the loss of the Queen or run a sweepstake for the world cup.



RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charity shops network

Roundhay.....Rothwell.....Wakefield.....and in 2022 a new shop in Morley and a new Head of Retail.



To help fund activities and fulfil charitable objectives a network of charity shops is operated by the Branch, which sell mainly second-hand goods donated by the public, plus a small number of animal related new & pre-loved goods. The charity relies on this activity to sustain its welfare work and animal care facility.

The branch operated 3 retail trading premises until July 2022 when we proudly opened a 4th in Morley town centre. We were honoured to have the shop officially opened by the Mayor of Morley. The branch also has an ecommerce operation and a small stock generation team supporting the retail network along with 2 part time drivers and a great team of loyal volunteers.



In the summer of 2022 the warehouse project of centralised processing to supply the shops and ecommerce was moved back into the shops. It was felt that the processing was not running efficiently enough. We now have 2 full time processors working from 2 locations supplying that location plus one other. This enables us to get the stock out quicker and more efficiently. The shops sales have seen a steady rise since this was implemented.

Shops continue to send higher value stock to ecommerce daily, where they have a wider audience and can command a higher value price.

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Charity shops network – continued

Late in autumn 2022, the ecommerce operation moved from its rented accommodation and now fully operates from the Branch premises, saving the charity a considerable amount of rent. The branch eBay continues to be a Top-rated seller and consistently delivers **outstanding customer service**.

All shops have an animal food bank section to help the community in need. We don't charge for this service but suggest a small donation, although this is not necessary, it is most welcomed.

Gift Aid claims continue to be submitted in line with regulations & compliance with HMRC and Gift Aid sales are currently at 12.5%, a vast improvement in the last 6 months.

House collections have ceased due to the rising costs of petrol and it was felt it was not cost effective to continue with this service. However, we still offer this service to our regular donors. Resuming this service in early spring 2023 but with a minimum collection of 8 bags is under consideration.

Significant social media coverage has been undertaken to promote our retail network operations and the Clicksit service is now in operation and people can post their donations to us free of charge.

Vinted and Depop were launched in autumn 2022 and Shopiigo may soon be introduced (dependant on the growth of ecommerce platforms, to improve the service further).

The retail network invested in a 'new to us' van which we were interested to find out it was previously owned by ITV used on the set of Emmerdale for transporting film crew equipment. It is now on the road with us and much more reliable than the old one.



Moving forward, it is expected that 2023 will remain very challenging financially, especially as the country is in a financial crisis. People are holding onto their goods longer or selling them on themselves so the quality of stock is not what it used to be, but we do seem to be well supported and people are visiting our shops even more.

There have been many changes implemented with the change of Head of Retail but the staff have remained resilient and dedicated and the results of the retail income at the end of 2022 is growing.

The shops have concentrated on selling quality goods and teamed with an excellent customer service, along with creative means to generate good quality donations. Amazing shop windows, internal displays and merchandising have kept people coming into our shops and hopefully buying from us and supporting #ReuseForRescues

After the successes of 'Drive Thru' donation days during COVID, We now hold regular donation days at the Branch which helps top up our stock supplies as well as over the door donations.

There has been a steady rise in trading over the last 6 months, with shops raising much needed funds, thus making a significant contribution to the charity Income.

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Charity shops network – continued



Staffing

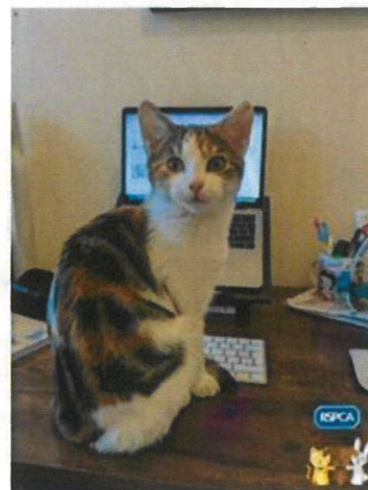
A number of new people have joined the team in 2022

Amanda, Alice and Heather have joined the retail team and our digital department and have brought their talent to retail management & leadership, store supervision and digital and social media skills to keep the branch connected.

In 2023, the branch will be considering a restructure to find new ways of working and cutting costs to manage the ever increasing rising expenditure. A more streamlined approach in the animal centre and now the ecommerce team have naturally reduced and relocated, a more efficient management of stock and promotion of high value items for sale with a smaller dedicated team. The total number of staff employed by the Branch as at 31st December 2022 is outlined below:

- CEO: 1 FT
- Administration: 1 FT & 1 PT
- Reception & grounds 1 PT
- Animal care: 9 (3 x FT, 6 x PT)
- Charity shops network, stock processing & vans & ecommerce: 14 (10 x FT, 4 x PT)
- Fundraising: 2 (2 FT)
- Animal Behaviourist - 1 PT

What better way to finish the stories and news from 2022 about the activities of the charity, but with some animal adoption pictures.



**RSPCA LEEDS, WAKEFIELD AND
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

FINANCIAL REVIEW

Financial position

The financial statements are as presented on pages 30 to 47 inclusive.

Income for the year increased by £289,688 to £817,586. Major elements of income are displayed in the table below.

	2022	2021	Variance
	£	£	£
Shop income	376,811	173,486	203,325
Donations	91,383	95,303	(3,920)
Grants	46,803	138,355	(91,552)
Fundraising	56,102	36,127	19,975
Legacies	163,729	14,905	148,824
Other	82,758	69,722	13,036
Total income	817,586	527,898	289,688

Net expenditure for the year totalled £244,314 (2021: £244,697). The net movement in funds can be analysed as follows:

	2022	2021	Variance
	£	£	£
Operational deficit	(105,323)	(210,395)	105,072
Depreciation	(71,326)	(74,398)	3,072
Investment gains/(losses)	(67,665)	40,096	(107,761)
Net movement in funds	(244,314)	(244,697)	383

The trustees are absolutely focused on growing future income levels from retail activities as part of the overall strategic plan for the Branch with an additional retail shop being opened in Morley during 2022 with additional opportunities being explored to drive revenue scale to absorb the central overheads plus the increased energy costs for the premises. The increase in income was particularly pleasing in 2022 with a new Head of Retail being appointed mid-way through the year with the benefits of improved performance being evident during that period.

The Trustees and Senior Management are also committed to reducing the overall cost base where needed to counter the increased inflationary costs experienced during 2022 and to significantly reduce the operational monthly deficits. A savings timeline document was agreed by the Trustees in November 2022 which the Senior Management Team are currently focused on delivering.

During 2022 £163,729 (2021 £14,905) was received in legacies and the Trustees would like to extend their thanks to all those people who thought about the Leeds, Wakefield & District Branch and who gave so generously in their wills.

Investment policy and objectives

During 2022 Brewin Dolphin investment advisers have continued to manage an animal welfare orientated ethical portfolio, accessing the best possible rates available under the current climate.

Brewin Dolphin seek to maximise capital appreciation from a portfolio of medium risk securities. During in the 12 month period to 31st December 2022 the portfolio made a total return of -12.28%. This compared to a total return in the MSCI WMA Income index of -6.96%.

The market value of the investment portfolio was £238,856 at 31 December 2022.

The Charity's ethical stance has impacted on performance as the trustees knew it would. The above benchmark relates to FTSE 100 alone but when compared to peer groups the Charity's investment portfolio has performed better.

Our Investment Statement states that:

- Most branch funds should be held in cash invested in longer term high interest deposit accounts or on the money market.
- A range of small unit trust investments should also be held these investments being placed in a portfolio of equities, gilts, bonds, and cash holdings with the restriction that no investment be lodged in a company associated with animal testing or experimentation contrary to the policies of the RSPCA.

The policy is reviewed on an annual basis following the publication of the audited annual accounts for the previous year and market trends.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Investment policy and objectives- continued

The board of Trustees has appointed an investment sub-committee to review the branch's investment portfolio with the branch professional advisers on a 6 monthly basis to ensure the branch continues to gain the highest possible return on its investment. The committee is now in a stronger position to review potential investments for a greater return than has been available to them previously. However, given the current economic climate and continuing uncertainty with regards to the UK economy and the situation in Eastern Europe, the Finance & Investment Committee will be held every 2 months to ensure that investment portfolio returns are optimised where possible, drawdowns minimised, and robust recommendations are submitted to the Board of Trustees.

Reserves policy

At the end of the year the Branch held an accumulated fund of some £2,114,963 (2021: £2,359,277).

Since their appointment the Trustees have reviewed & rewritten 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 should mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The Trustees therefore agreed to exclude tangible fixed assets such as property, vehicles, and equipment together with any restricted or designated funds held by the Branch from the calculation of general reserves.

The total funds held by the Branch as of 31st December 2022 were some £2,114,963 (2021: £2,359,277) of which tangible assets represent some £1,679,497 (2021 £1,730,969). Restricted funds as of 31st December 2022 totalled £Nil (2021: £Nil) and therefore available reserves as at the end of December 2022 were £435,466 (2021: £628,308). In addition to a target level of reserves the Charity's reserve policy considers a minimum level of reserves at which additional action would be taken. This measure is the period of cover reserves offer when compared to any forecast annual operating deficit. This ensures the Charity's ongoing potential for income generation is considered. When comparing the operational deficit forecasted for 2023 to free reserves, the operational deficit of £214,667 would be covered for a period of approximately 24 months.

The Charity's reserve policy is to hold a target level of twelve months' expenditure to ensure continued financial security and to provide for contingencies, this would equate to approximately £1M. Reserves levels are reviewed every six months as a minimum. It is the opinion of the Trustees that the existing reserves are insufficient to meet any further reduction in incoming resources. Over future years it is therefore the intention of the Trustees to focus on moving beyond just a balanced budget by developing plans to increase available reserve levels with new income streams whilst taking immediate action to reduce operating costs. It is anticipated that investment of free reserves will improve the financial stability of the branch on a long-term view. In the short term, investments are seriously affected by the UK economic environment and the Ukraine crisis.

The Charity continues to apply for grants to help sustain its operations and although income generation activity experienced an increase in 2022 it was offset by increased inflationary and energy costs, and so it will need to continue to rely on reserves and legacy donations in the next twelve months and possibly beyond. For the foreseeable future, the continuing unrest in Europe and the rising fuel prices will continue to stretch the charity considerably. One immediate result as stated above is the loss of value on investments currently shown as a direct impact of the trouble in Ukraine and the doubling of fuel costs almost overnight during 2022.

FUTURE PLANS

The Trustees are constantly reviewing Branch activities to ensure that the Branch can:

- Continue a contribution to local animal welfare through various initiatives, existing schemes and new ventures including care of animals on behalf of the society,
- Significantly control operational costs while providing significant but sustainable animal welfare services,
- Promote partnerships with other animal charities to broaden our impact on animal welfare and keep costs sustainable,
- Continue to strive for a balanced budget and increase the level of free reserves,
- Continue animal care facilities in the branch area at affordable levels,
- Establish additional fundraising income streams & optimise opportunities,
- Increase engagement with corporate friends and helping them promote social responsibility,
- Continue to manage a volunteer recruitment & retention programme through the branch's professional recruitment process,
- Remain digitally active to meet the needs of a changing world.

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

FUTURE PLANS- continued

As part of this activity, the Trustees are focussing with key staff on the ongoing Branch business plan, strategy, and risk document to identify the priority activities for the Branch to undertake in the years ahead. To make a positive impact on the risk of a sustained budget deficit and counteract the ongoing & lasting economic effect of the pandemic, UK inflationary increases, and following European unrest.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Charity constitution

The RSPCA Leeds, Wakefield & District Branch (the Branch) is constituted as a charitable unincorporated association and is governed by the RSPCA Branch Rules.

The Branch adopts the policies of the Royal Society for the Prevention of Cruelty to Animals (the National Society) but has been a separately registered charity since 1963 in accordance with the Charities Act.

Into 2022 and ongoing the National Society and governing body for branches to operate, underwent a significant overhaul of strategy and structure. There is steady change planned in relation to branch rules, current relationship between branches and the society and ongoing changes to the overall strategy in the animal journey, rescue, and prosecutions to bring clarity & focus on the aims and objectives of the RSPCA. This approach is ongoing into 2023 when a new constitution for branch governance will be shared along with the initiation of a new branch and society partnership for future working. The new governance will allow for changing to a CIO status for branches.

Organisation and management

In 2022 the Branch had a network of 4 charity shops, an eBay shop, an animal centre & shop, branch headquarters and various services to the public including off lead play area, Berties Grooming Salon, welfare services and hire of space for businesses and support services for animals owned by members of the public. A small stock generation team, Head of Fundraising & Communications, Digital Communications Assistant, and reception team also support the branch. The retail outlets sell mainly second-hand goods donated by the public to raise funds for the Branch's charitable activities but also stock a small number of items to sell to adopters and pet owners.

Late in 2022 the retail warehouse was closed due to the stock processing not producing the results expected. Closing and bringing the stock back to the animal centre location, allowed for a reduction in rental costs, a better working environment for staff and now processes donations efficiently to stock the relevant outlets with appropriate goods for sale and maximise the online offering. A new outlet in Morley was added to the portfolio in 2022. Further outlets are being researched as the amount of stock for sale is undiminished.

The branch is focussing on high quality, affordable & short-term animal care with an overall aim of rehoming animal victims of cruelty as effectively & efficiently as possible for the benefit of the animal and pursuing education of the public to reduce animal cruelty in the future.

The Branch works closely with staff from the National Society and in particular RSPCA Inspectors and Animal Collection Officers in pursuit of the charity's objectives, along with collaboration with neighbouring branches to achieve the overall aims of the organisation. The branch concentrates on the animals most in need and accepts cats, dogs, rabbits, and guinea pigs with 48hr emergency boarding for the inspectorate use for small animals.

The branch animal centre temporarily cares for dogs, cats, and small animals while a new home is found through adoptions. The branch relies heavily on people coming forward to adopt animals and although following the 'perfect match' guidelines of the society, not all adoptions are successful. The branch uses all means available to it, either face to face, social media, events, or promotions to connect positively with people looking to adopt an animal.

Decision making

The charity is governed by a committee elected from amongst the Branch membership at each Annual General Meeting to manage the affairs of the branch for the ensuing year.

The Committee must consist of a minimum of seven and not more than fourteen elected members and has the power to co-opt a further three members who shall be Trustees of the Branch until the next Annual General Meeting.

The officers of the Branch are appointed from amongst the Committee and shall, as a minimum, consist of a Chairperson, Secretary and Treasurer all serving in an honorary capacity.

RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2022

Decision making- continued

The charity trustees have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the National Society, the Committee controls and monitors all the fundraising and animal welfare initiatives undertaken by the Branch.

Key management remuneration

The Senior Management Team comprises of key management personnel who are delegated by the Board of Trustees to control, run and operate the charity on a day-to-day basis.

The Board of Trustees receive no remuneration for the time they give to the management & governance of the charity. Details of expenses and related third party transactions are disclosed in the accounts and follow the payment rules laid down by the Charity Commission.

The pay of senior staff is reviewed annually in line with the charity pay review procedure and decisions are made in relation to increases based on related industry benchmarked earnings & economic and affordability data.

All staff salaries are reviewed in line with branch policy to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles within the charity sector or in breach of statutory government minimum or living wage rates. In 2022 an additional review was carried out due to the increasing strain on cost of living. The branch allocated an additional emergency budget to salaries to assist staff.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Branch has a risk management strategy, which comprises:

- an annual review of the risks the charity may face,
- an annual independent financial audit in line with Charity Commission recommendations,
- completion of the annual self-assessment Charity Commission toolkit checklist,
- the establishment of systems and procedures to mitigate those risks identified,
- the implementation of procedures to minimise the potential impact on the charity should those risks materialise

The Trustees have identified these main areas of risk with the top 3 of most concern:

- **insufficient funds to cover the costs of animal welfare activities,**
- **loss of key staff and skills,**
- **insufficient volunteers for fundraising activities,**
- loss of reputation through error or fraud,
- loss of income through error or fraud,
- loss of income through poor investment performance,
- insufficient trustees for the Branch to continue,
- incidence of critical impact by major events e.g., pandemics, financial crisis, European war, cyber security events.

The Trustees have implemented an ongoing review of the Branch's policies, procedures, and controls to ensure that these are adequate to mitigate the main identified risks. A formal Business risk management document is in place and reviewed annually. The Finance & Investment Sub Committee meet regularly to review the cash flow considering the ongoing impacts of all these risks and attempt to plan ahead to mitigate them and be agile and dynamic in its approach to risk.

The Branch has suffered significantly from the impacts of the financial crisis, rise in costs and the pandemic and war in Europe. In response to these external influences, the branch has taken decisions to reduce its costs further by rationalisation of the retail department, animal care staffing numbers and looking at partnerships with other animal charities to broaden the positive impact on animal welfare. This has led to a planned reduction in staffing numbers in 2023, a review of animal intake to become more focussed and concentrate on the most in need from the society's weekly requests, be the most agile and versatile in approach to income generation and keep costs on or below budget.

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Risk management- continued

It is recognised that legacies are a natural complement to the branch financial picture but not reliable or timely. The branch makes every attempt to balance its budget without reliance on legacies, and in 2022 with the existential rise in costs, the ability to refrain from drawing down reserves has been impossible. In 2022 and going into 2023, the need to rationalise activity, staffing, animal welfare objectives to sustain the branch into the future has been the branch's main focus. This has led to an undesirable drop in reserves and a reduction in the months left to continue. Some of the rationalisation has started to show benefits and improved the financial picture into 2024. There is much more work to be done.

Donations

Donations to the charity should be sent to the Trustees at the registered office. Cheques should be made payable to "RSPCA Leeds, Wakefield & District Branch". Alternatively, donations may be made online and further details of this are available on our website.

Approved by order of the board of trustees on 6th April 2023 and signed on its behalf by:

D Chappell - Trustee

A handwritten signature in black ink, appearing to read 'D Chappell', with a long, sweeping horizontal stroke extending to the right.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31ST 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF RSPCA LEEDS, WAKEFIELD AND DISTRICT BRANCH

Opinion

We have audited the financial statements of RSPCA Leeds, Wakefield and District Branch (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the entity and industries in which it operates, we identified the principal risks of non-compliance with laws and regulations related to the application of charitable funds and data protection. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011.

We assessed the susceptibility of the company's financial statements to material misstatement and how fraud might occur, including through discussions with the directors, discussions within our audit team planning meeting, updating our record of internal controls, and ensuring these controls operated as intended. We determined the principal risks were related to posting journal entries to manipulate profits, and management bias in accounting estimates, especially accrued income.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Identified and tested journal entries and identified any significant transactions that were unusual or outside the normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Challenged assumptions and judgements made by management in determining significant accounting estimates, in particular in relation to dilapidation provisions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed audit procedures which included, but were not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Discussions with management of known or suspected instances of non-compliance with laws and regulations.
- Reading the minutes of meetings of those charged with governance.
- Reviewing correspondence with HMRC, relevant regulators including the Charities Commission and the charity's legal advisors.

At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

Our responsibilities for the audit of the financial statements

There are inherent limitations in the audit procedures described above and the further removed non-compliance of laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement relating to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

C. Darwin

Christopher Darwin FCA (Senior Statutory Auditor)
For and on behalf of Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

Date: 6th April 2023

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	284,785	17,130	301,915	248,563
Charitable activities	5				
Animal welfare		73,120	-	73,120	52,929
Other trading activities	3	426,996	7,171	434,167	215,392
Investment income	4	8,128	-	8,128	10,542
Other income		256	-	256	472
Total		793,285	24,301	817,586	527,898
EXPENDITURE ON					
Raising funds	6	472,836	-	472,836	371,481
Charitable activities	7				
Other costs		46,734	4,000	50,734	44,294
Employee costs		302,638	-	302,638	258,951
Direct costs on animal welfare		52,821	14,532	67,353	43,294
Premises costs		93,113	-	93,113	90,460
Governance costs		7,561	-	7,561	4,211
Total		975,703	18,532	994,235	812,691
Net gains/(losses) on investments		(67,665)	-	(67,665)	40,096
NET INCOME/(EXPENDITURE)		(250,083)	5,769	(244,314)	(244,697)
Transfers between funds	17	5,769	(5,769)	-	-
Net movement in funds		(244,314)	-	(244,314)	527,898
RECONCILIATION OF FUNDS					
Total funds brought forward		2,359,277	-	2,359,277	2,603,974
TOTAL FUNDS CARRIED FORWARD		2,114,963	-	2,114,963	2,359,277

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**BALANCE SHEET
31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	1,679,497	-	1,679,497	1,730,969
Investments	13	238,856	-	238,856	498,231
		1,918,353	-	1,918,353	2,229,200
CURRENT ASSETS					
Debtors	14	222,690	-	222,690	60,157
Cash at bank		33,948	-	33,948	127,927
		256,638	-	256,638	188,084
CREDITORS					
Amounts falling due within one year	15	(60,028)	-	(60,028)	(58,007)
NET CURRENT ASSETS		196,610	-	196,610	130,077
TOTAL ASSETS LESS CURRENT LIABILITIES		2,114,963	-	2,114,963	2,359,277
NET ASSETS		2,114,963	-	2,114,963	2,359,277
FUNDS	17				
Unrestricted funds:					
Free charitable reserve				435,466	628,308
Tangible fixed asset reserve				1,679,497	1,730,969
TOTAL FUNDS				2,114,963	2,359,277

The financial statements were approved by the Board of Trustees and authorised for issue on 6th April 2023 and were signed on its behalf by:

D Chappell - Trustee



S Cox - Trustee



**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(272,124)</u>	<u>(124,553)</u>
Net cash used in operating activities		<u>(272,124)</u>	<u>(124,553)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(23,351)	(54,039)
Purchase of fixed asset investments		-	(102,437)
Sale of tangible fixed assets		1,658	-
Sale of fixed asset investments		191,710	75,631
Investment income		<u>8,128</u>	<u>10,542</u>
Net cash provided by/(used in) investing activities		<u>178,145</u>	<u>(70,303)</u>
Change in cash and cash equivalents in the reporting period		<u>(93,979)</u>	<u>(194,856)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>127,927</u>	<u>322,783</u>
Cash and cash equivalents at the end of the reporting period		<u><u>33,948</u></u>	<u><u>127,927</u></u>

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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

	2022	2021
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(244,314)	(244,697)
Adjustments for:		
Depreciation charges	71,326	74,398
Losses/(gain) on investments	67,665	(40,096)
Loss on disposal of fixed assets	1,839	102
Investment income	(8,128)	(10,542)
(Increase)/decrease in debtors	(162,533)	110,724
Increase/(decrease) in creditors	<u>2,021</u>	<u>(14,442)</u>
Net cash used in operations	<u>(272,124)</u>	<u>(124,553)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22	Cash flow	At 31/12/22
	£	£	£
Net cash			
Cash at bank	<u>127,927</u>	<u>(93,979)</u>	<u>33,948</u>
	<u>127,927</u>	<u>(93,979)</u>	<u>33,948</u>
Total	<u>127,927</u>	<u>(93,979)</u>	<u>33,948</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Going concern- basis of preparation

In accordance with accounting standards by adopting the going concern basis of accounting in preparing the annual financial statements the trustees have considered a period of 12 months from the date of approval of the accounts.

Within those considerations the Trustees have noted the following:

- The existing free reserves at 31st December 2022 of £435,466;
- Income levels from retail activities have recovered following shop closures during the COVID pandemic;
- A focus on growing future income levels from retail activities as part of the overall strategic plan for the Branch;
- A more streamlined approach being adopted during 2022 in the animal centre and ecommerce team, cutting costs;
- The implementation of a savings timeline document agreed by the Trustees in November 2022 which the Senior Management Team are currently focused on delivering;
- Realisation of funds from the investment portfolio as required;
- Future collaborations with other animal charities to broaden the Branches impact on animal welfare and increase income streams; and
- The expected receipt of accrued legacies at 31st December 2022 and those notified since the year end.

Taking all of the above into the account the trustees consider that the charity will continue to operate within available banking facilities for at least the next 12 months from the date of these accounts. Accordingly the trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Income

Donations and sponsored events are included in the Statement of Financial Activities when:

- the Charity is told it is to receive the gift or donation
- the Trustees are reasonably certain of the amount to be received
- the Trustees are reasonably certain they will receive the money and
- any conditions for receipt are met

Legacies are recognised when it is probable that they will be received. Receipt is normally probable when:

- there has been grant of a probate;
- the executors have established that there are sufficient assets in the estate after settling any liabilities to pay the legacy; and
- any conditions attached to the legacy are either within the control of the Charity or have been met.

Gifts donated for resale are included as income following their sales together with any related gift aid income (recognition of income before the date of sale is not considered appropriate due to the excessive costs of obtaining the relevant information). Accordingly no stock value is attributed to goods held at the balance sheet date.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the accruals model.

The charity operates a retail gift aid scheme to reclaim gift aid on the value of donated foods sold for those donors registered with the scheme.

No amounts are included in the financial statements for services donated by volunteers.

Interest is accounted for on an accruals basis.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All expenditure is accounted for net of recoverable VAT.

Cost of charitable activities comprise all costs, including depreciation, incurred in respect of and directly attributable to the operation and maintenance of the animal centre in the Leeds & Wakefield district.

Costs of raising funds includes the overhead costs directly attributable to operating the charity's shops, as well as events and investment portfolio management.

Support costs are those costs incurred directly in support of expenditure in furtherance of the charity's objective.

Governance costs comprise the costs attributable to the management of the charity's assets and organisational administration.

The cost of volunteer time is not accounted for as this cannot be estimated reliably.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Costs includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided to write off the cost less the estimated residual of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Freehold property	- 4% on cost and 2% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. When the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

Derivative financial instruments are initially measured at fair value at the date on which a derivative contract is entered into and are subsequently measured at fair value through profit or loss.

Investments

Investments held by the charity are shares which are publicly traded. Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Door to door donations	23,218	24,182
Other donations	68,165	71,121
Legacies	163,729	14,905
Grants	46,803	138,355
	<u>301,915</u>	<u>248,563</u>

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

	2022	2021
	£	£
Other grants	20,591	6,228
Rose animal welfare trust	10,000	20,000
Cat Iso extension from regional board	-	1,161
Regional board	10,000	10,000
COVID business grants- charitable activities	-	17,265
COVID business grants- trading activities	443	57,806
Furlough grants- trading activities	-	17,578
Dog behaviour house from regional board	5,769	7,925
Furlough grants- charitable activities	-	392
	<u>46,803</u>	<u>138,355</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	56,102	36,127
Shop income	376,811	173,486
Pet grooming	1,254	5,779
	<u>434,167</u>	<u>215,392</u>

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

4. INVESTMENT INCOME

	2022	2021
	£	£
Dividends from UK listed investments	8,074	10,328
Interest receivable	54	214
	<u>8,128</u>	<u>10,542</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Animal centre adoption	Animal welfare	28,384	18,952
Pet insurance commission	Animal welfare	3,113	2,440
Case animals	Animal welfare	25,485	25,598
Use of animal centre	Animal welfare	16,138	5,939
		<u>73,120</u>	<u>52,929</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fundraising costs	<u>56,553</u>	<u>45,776</u>

Other trading activities

	2022	2021
	£	£
Purchases	6,637	4,210
Staff costs	251,034	196,792
Property leases	84,391	71,148
Rates and water	5,534	2,779
Insurance, light and heat	7,312	5,580
Telephone, postage, stationery and sundries	45,902	33,046
Legal fees	3,012	1,620
Motor and travelling	8,051	5,462
Staff training	610	1,281
	<u>412,483</u>	<u>321,918</u>

Investment management costs

	2022	2021
	£	£
Portfolio management	<u>3,800</u>	<u>3,787</u>

Aggregate amounts	<u>472,836</u>	<u>371,481</u>
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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Other costs	32,334	18,400	50,734
Employee costs	218,848	83,790	302,638
Direct costs on animal welfare	67,353	-	67,353
Premises costs	59,793	33,320	93,113
Governance costs	-	7,561	7,561
	<u>378,328</u>	<u>143,071</u>	<u>521,399</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Other costs	18,400	-	18,400
Employee costs	83,790	-	83,790
Premises costs	33,320	-	33,320
Governance costs	-	7,561	7,561
	<u>135,510</u>	<u>7,561</u>	<u>143,071</u>

Support costs relate to expenditure incurred by the branch office. Direct costs relate to expenditure incurred by the animal centre.

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	562,600	464,059
Social security costs	33,549	27,623
Other pension costs	9,035	7,049
	<u>605,184</u>	<u>498,731</u>

The gross remuneration of the senior management team during the year was £164,778 (2021: £150,820).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. STAFF COSTS - continued

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

	2022	2021
Administration	3	3
Management	2	2
Animal care	15	15
Charity shops	9	7
Fundraising	3	2
	<u>32</u>	<u>29</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	237,031	11,532	248,563
Charitable activities			
Animal welfare	52,929	-	52,929
Other trading activities	215,392	-	215,392
Investment income	10,542	-	10,542
Other income	472	-	472
Total	516,366	11,532	527,898
EXPENDITURE ON			
Raising funds	371,481	-	371,481
Charitable activities			
Other costs	44,294	-	44,294
Employee costs	258,951	-	258,951
Direct costs on animal welfare	43,294	-	43,294
Premises costs	90,460	-	90,460
Governance costs	4,211	-	4,211
Total	812,691	-	812,691
Net gains on investments	40,096	-	40,096
NET INCOME/(EXPENDITURE)	(256,229)	11,532	(244,697)
Transfers between funds	16,532	(16,532)	-
Net movement in funds	(239,697)	(5,000)	(244,697)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,598,974	5,000	2,603,974

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>2,359,277</u>	<u>-</u>	<u>2,359,277</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st January 2022	2,014,399	395,322	28,069	2,437,790
Additions	-	10,356	12,995	23,351
Disposals	-	(300)	(7,236)	(7,536)
At 31st December 2022	<u>2,014,399</u>	<u>405,378</u>	<u>33,828</u>	<u>2,453,605</u>
DEPRECIATION				
At 1st January 2022	319,102	374,459	13,260	706,821
Charge for year	53,324	14,515	3,487	71,326
Eliminated on disposal	-	(231)	(3,808)	(4,039)
At 31st December 2022	<u>372,426</u>	<u>388,743</u>	<u>12,939</u>	<u>774,108</u>
NET BOOK VALUE				
At 31st December 2022	<u>1,641,973</u>	<u>16,635</u>	<u>20,889</u>	<u>1,679,497</u>
At 31st December 2021	<u>1,695,297</u>	<u>20,863</u>	<u>14,809</u>	<u>1,730,969</u>

The freehold property is utilised as an animal centre and head office of the charity.

13. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1st January 2022	461,246	36,985	498,231
Disposals	(210,925)	(7,582)	(218,507)
Revaluations	(40,868)	-	(40,868)
At 31st December 2022	<u>209,453</u>	<u>29,403</u>	<u>238,856</u>
NET BOOK VALUE			
At 31st December 2022	<u>209,453</u>	<u>29,403</u>	<u>238,856</u>
At 31st December 2021	<u>461,246</u>	<u>36,985</u>	<u>498,231</u>

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Asset sales and purchases are recognised at the date of trade at cost (transaction value).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

13. FIXED ASSET INVESTMENTS - continued

The total value of the portfolio at 31st December 2022 was £238,856. The historical book cost was £241,572. The largest single holding was Fidelity UCITS (a North American equity fund), which amounted to 5.62% of the total portfolio valuation. The next largest holdings were Aegon (5.36%). No other individual investment represented more than 5% of the total investment portfolio valuation.

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the Charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The main risk to the Charity from financial instruments arises from uncertain investment markets resulting in variable income and capital returns from the portfolio of assets.

Currency translation risks remain for those companies and bonds that are exposed to overseas earnings and assets.

Liquidity risk is anticipated to be low as all assets are traded on recognised exchanges with good liquidity and high trading volumes. The Charity's portfolio has no material investment holdings in markets subject to exchange controls or trading restrictions.

The Charity manages investment risk by appointing professional investment managers and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges.

The Charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term total return. Whilst some level of volatility can reasonably be expected, historic studies of quoted financial instruments have shown that volatility in any particular five year period will normally be corrected.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	7,638	6,135
Other debtors	27	27
VAT	8,263	11,080
Prepayments	33,700	25,137
Accrued legacies	173,062	17,778
	<u>222,690</u>	<u>60,157</u>

Some accrued legacy income may be received more than one year after the balance sheet date but it is not practical to estimate the amount due to uncertainty in the timing of the receipt of legacy income.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	14,460	17,409
Taxation and social security	10,046	6,816
Other creditors	<u>35,522</u>	<u>33,782</u>
	<u>60,028</u>	<u>58,007</u>

16. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	59,805	55,889
Between one and five years	<u>89,867</u>	<u>107,222</u>
	<u>149,672</u>	<u>163,111</u>

17. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
Free charitable reserve	628,308	(176,918)	(15,924)	435,466
Tangible fixed asset reserve	1,730,969	(73,165)	21,693	1,679,497
Restricted funds				
Off lead maintenance	-	-	-	-
Animal welfare	-	-	-	-
Neutering grant	-	-	-	-
Dog behaviour house from regional board	-	5,769	(5,769)	-
	-	5,769	(5,769)	-
TOTAL FUNDS	<u>2,359,277</u>	<u>(244,314)</u>	<u>-</u>	<u>2,114,963</u>

The transfers to the general fund represent the fulfilment of the capital spending restriction.

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Free charitable reserve	793,285	(902,538)	(67,665)	(176,918)
Tangible fixed asset reserve	-	(73,165)	-	(73,165)
Restricted funds				
Off lead maintenance	4,000	(4,000)	-	-
Animal welfare	7,171	(7,171)	-	-
Neutering grant	7,361	(7,361)	-	-
Dog behaviour house from regional board	5,769	-	-	5,769
TOTAL FUNDS	<u>817,586</u>	<u>(994,235)</u>	<u>(67,665)</u>	<u>(244,314)</u>

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
Free charitable reserve	847,544	(198,729)	(20,507)	628,308
Tangible fixed asset reserve	1,751,430	(74,500)	54,039	1,730,969
Restricted funds				
Donation for dog behaviour house	5,000	10,000	(15,000)	-
Cat Iso extension from regional board	-	1,161	(1,161)	-
West Yorkshire Combine Authority	-	2,446	(2,446)	-
Dog behaviour house from regional board	-	7,925	(7,925)	-
Donation for Branch van	-	7,000	(7,000)	-
	<u>5,000</u>	<u>28,532</u>	<u>(33,532)</u>	<u>-</u>
TOTAL FUNDS	<u>2,603,974</u>	<u>(244,697)</u>	<u>-</u>	<u>2,359,277</u>

The transfers to the general fund represent the fulfilment of the capital spending restriction.

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Free charitable reserve	499,366	(738,191)	40,096	(198,729)
Tangible fixed asset reserve	-	(74,500)	-	(74,500)
Restricted funds				
Donation for dog behaviour house	10,000	-	-	10,000
Cat Iso extension from regional board	1,161	-	-	1,161
West Yorkshire Combine Authority	2,446	-	-	2,446
Dog behaviour house from regional board	7,925	-	-	7,925
Donation for Branch van	7,000	-	-	7,000
	<u>28,532</u>	<u>-</u>	<u>-</u>	<u>28,532</u>
TOTAL FUNDS	<u>527,898</u>	<u>(812,691)</u>	<u>40,096</u>	<u>(244,697)</u>

17. MOVEMENT IN FUNDS - continued

Restricted funds

Animal welfare - donations received to be used to contribute towards the Charity's vet bills.

Off lead maintenance- a donation to be used towards the maintenance of the off lead area.

Neutering grant- a grant received to be used to contribute towards the Charity's vet bills.

Dog behaviour house – donations received to be used to contribute towards the dog behaviour house.

Regional board grant - a grant received to be used to contribute towards the cost of the cat isolation extension and dog behaviour house.

West Yorkshire Combined Authority- a grant received to be used towards the cost of computer equipment.

Donation for Branch van – a donation towards the cost of a van.

18. RELATED PARTY TRANSACTIONS

During the year the Leeds and Wakefield branch made purchases from the RSPCA National Society of £19,287 (2021: £12,669). The Leeds and Wakefield branch made sales to the RSPCA National Society of £30,696 (2021: £26,109). During the year the Leeds and Wakefield branch received grants totalling £24,760 (2020: £19,086) from RSPCA Yorkshire Regional Board. At 31st December 2022 the net amount owed from RSPCA National Society was £6,063 (2021: £977).

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Door to door donations	23,218	24,182
Other donations	68,165	71,121
Legacies	163,729	14,905
Grants	46,803	138,355
	301,915	248,563
Other trading activities		
Fundraising events	48,077	36,127
Shop income	384,836	173,486
Pet grooming	1,254	5,779
	434,167	215,392
Investment income		
Dividends from UK listed investments	8,074	10,328
Interest receivable	54	214
	8,128	10,542
Charitable activities		
Animal centre adoption	28,384	18,952
Pet insurance commission	3,113	2,440
Case animals	25,485	25,598
Use of animal centre	16,138	5,939
	73,120	52,929
Other income		
Insurance claims	256	472
Total incoming resources	817,586	527,898
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	56,553	45,776
Other trading activities		
Purchases	6,637	4,210
Wages	233,033	182,993
Social security	14,459	11,267
Pensions	3,542	2,532
Property leases	84,391	71,148
Rates and water	5,534	2,779
Insurance, light and heat	7,312	5,580
Carried forward	354,908	280,509

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
Other trading activities		
Brought forward	354,908	280,509
Telephone, postage, stationery, sundries and E-bay distribution costs	45,902	33,046
Legal fees	3,012	1,620
Motor and travelling	8,051	5,462
Staff training	610	1,281
	<u>412,483</u>	<u>321,918</u>
Investment management costs		
Portfolio management	3,800	3,787
Charitable activities		
Wages	207,158	170,212
Social security	8,907	6,441
Pensions	2,783	2,093
Purchases	497	542
Insurance, light and heat	11,141	7,814
Rates and water	2,040	751
Telephone, cleaning etc	14,462	11,489
Re-homing and welfare costs (including boarding and kennel fees)	67,353	43,294
Sundries	15,411	12,933
Legal fees	125	-
Depreciation of tangible fixed assets	46,612	49,684
Loss/ (profit) on sale of tangible fixed assets	1,839	102
	<u>378,328</u>	<u>305,355</u>
Support costs		
Other		
Wages	75,430	71,678
Social security	6,575	6,845
Pensions	1,785	1,682
Rates and water	794	335
Insurance, light and heat	7,812	7,162
Telephone, cleaning etc	7,067	8,486
Sundries	9,199	9,033
Legal fees	2,134	1,709
Depreciation of tangible fixed assets	24,714	24,714
	<u>135,510</u>	<u>131,644</u>
Governance costs		
Auditors' remuneration	7,561	4,211
Total resources expended	<u>994,235</u>	<u>812,691</u>
Net expenditure before gains and losses	(176,649)	(284,793)

**RSPCA LEEDS, WAKEFIELD AND
DISTRICT BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(26,797)	6,634
Unrealised gains/ (losses) on fixed asset investments	<u>(40,868)</u>	<u>33,462</u>
Net expenditure	<u>(244,314)</u>	<u>(244,697)</u>