Royal Society for the Prevention of Cruelty to Animals Northamptonshire Branch

England & Wales · Charity number 205377

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS NORTHAMPTONSHIRE, RSPCA - NORTHAMPTON, RSPCA - NORTHAMPTON COUNTY AND BOROUGH BRANCH, RSPCA - NORTHAMPTONSHIRE, RSPCA NORTHAMPTONSHIRE
Status	Registered
Legal form	Other
Registered	1964-02-19
Register	View on the Charity Commission register

Contact

Address	RSPCA Unit 3 Newton Centre Newton Road Rushden Northamp
Phone	01604881317
Email	enquiries@rspca-northamptonshire.org.uk
Website	www.rspca-northamptonshire.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Running a large fostering scheme with private boarding facilities for dogs.Helping people on means tested benefits with neutering and veterinary bills. Fundraising in order to support the above activities.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Animals
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** NORTHAMPTON.
- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£999,370	£1,111,887	£315,011	27
2023-12-31	£998,235	£994,877	£427,528	25
2022-12-31	£844,486	£821,554	£424,170	22
2021-12-31	£727,296	£783,036	£401,238	21
2020-12-31	£630,618	£644,504	£456,978	17

Trustees

Name	Role	Appointed
Carol Lent	Chair	2017-07-20
Catharine Dugmore		2021-09-16
Christine Ingram		2025-06-26
Mathew Topp		2025-06-26
Sandi Morton Mrs		2024-06-20

Royal Society for the Prevention of Cruelty to Animals Northamptonshire Branch

England & Wales - Charity number 205377

Accounts

RSPCA Northamptonshire Branch

Charity No. 205377

Trustees' Report and Unaudited Accounts

31 December 2024

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 205377

Principal Office

Unit 3 Newton Centre
Newton Road
Rushden
Northamptonshire
NN10 0PR

Trustees
The following trustees served during the year:

L. Butcher	
C. Lent	
M. Duester	(Resigned 20 June 2024)
C. Dugmore	
L. Hart	
S. Morton	
L. Shegog	
S. Stell	(Resigned 20 June 2024)

Key Management Personnel

Chair	Carol Lent
Chief Executive Officer	Richard Burns
Animal Centre Manager	Dawn Smith
Retail Area Manager	Lynne Wayland

Accountants

Cavanagh Hobden
56 Mill Lane
Welwyn
AL6 9ES

Bankers

Barclays Bank Plc
1234 Pavilion Drive
Northampton
NN4 7SG

Solicitors

DW Solicitors
262A Wellingborough Road
Northampton
NN1 4EJ

OBJECTIVES AND ACTIVITIES

Objects and aims

The RSPCA Northamptonshire Branch's principal objective is the prevention of cruelty to animals, centred on its inspectorate which provides a range of rescue services for abused, vulnerable and abandoned animals.

Objectives, strategies and activities

The significant activities undertaken by the charity to achieve its stated aims include:

The provision of education to affect the attitudes and behaviour of society with the goal of improving animal welfare.

Rescuing, rehabilitating and rehoming animals in need or that have been subjected to cruelty. This is largely achieved through the charity's cooperation with the national RSPCA's Inspectorate service and is supported by the operation of retail outlets across Northamptonshire that raise funds to cover the costs of providing care to these animals. The charity has five retail outlets, following the closure of those in Rushden and Corby this year.

Public benefit

The charity provides public benefit by promoting animal welfare standards through the provision of education and by preventing cruelty to animals through the enforcement of applicable law. This is considered to deliver a moral benefit to the wider community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of Volunteers

The charity makes use of volunteers in many areas of its operations. Volunteers are recruited via advertising in the retail outlets, on the charity's website and through social media. All volunteers receive a formal induction as well as health and safety training.

Although they play a very important role, it is impossible to quantify the contribution that volunteers make towards the overall achievements of the charity.

FINANCIAL REVIEW

The gross income of the charity for the year was £999,369, increasing from £998,235 in 2023. This was largely the result of the an increase in trading income.

Total resources expended in the year was £1,111,887 (2023: £994,877).

There was a deficit for the year of £112,517 (2023: surplus of £3,358). At 31 December 2024 total funds stand at £315,011, of which £789 is restricted, (2023: £427,528 of which £789 was restricted). There were no movements on the restricted fund during the year.

£49,246 of the unrestricted fund is represented by fixed assets that will be used in the charity's ongoing operations, and are not therefore liquid funds available for immediate use.

Policy on reserves

The charity's main income source is donations. The branches have leased shops that represent a financial commitment. The Charity therefore keeps at least three months running costs in reserves to provide sufficient working capital to run and maintain the leased premises.

Principal funding sources

The charity's principal funding sources are sales from its retail outlets, as well as legacies and donations from the general public.

Donations of goods from the public are vital in enabling the shops to generate income to fund the charity's core activities.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The charity will continue to focus on its core objectives of preventing cruelty to animals and the general promotion of animal welfare within the community. These will continue to be achieved largely through cooperation with the national RSPCA's inspectorate service, and funded mainly through public cash donations and sales of donated goods via the charity's various retail outlets.

There is an intention to continue the outreach expansion of the charity's activities through the Rushden Hub. Regrettably the Rushden Hub was closed during the early months of 2025 due to staff illness. However, the volunteers continued to manage the phone lines from the Daventry Hub. The Hubs continue to provide food to animal owners through the Pet Food Bank. The second Hub in the Daventry retail outlet has recently closed when the refurbished Rushden Hub reopened.

Activities planned to achieve aims

The charity hopes to expand upon its current facilities with the ultimate aim to open an Animal Centre. It is currently working with local business providers and the Lord Lieutenant of Northamptonshire to generate financial support so than an animal centre can be established in order to accommodate a wider range of animals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document
The charity is governed by the RSPCA branch rules effective 18 February 2009.

Recruitment and appointment of trustees
The charity is governed by elected trustees, appointed annually by way of a members' ballot which is held at the Annual General Meeting.

Organisational structure
The trustees meet with the CEO on a monthly basis where decisions on policy and practice are made. Routine decisions concerning the day to day running of the charity are delegated to the CEO. If higher level decisions need to be made in the period between trustee meetings, votes are acquired via email. These decisions are discussed at the next trustee meeting and recorded via board minutes.

In order for the Branch to be run by a local committee, a minimum of seven trustees must be appointed. If less than seven are elected, then the RSPCA's Governing Council are required to take control and appoint temporary officers to administer the Branch's affairs.

Induction and training of trustees
All new trustees are briefed on their responsibilities and are provided with an information pack outlining what the role entails. They are also given access to the RSPCA online portal which provides extensive information and advice on their responsibilities as a trustee.

Arrangements for setting key management personnel remuneration
Key management personnel comprises the Head of Operations.
The remuneration of key management personnel is usually benchmarked against other RSPCA branches and similar sized animal welfare charities. All remuneration is authorised by the trustees before being set.

The RSPCA Network
Employees are linked to the National Society via a designated contract.

The charity works together with other RSPCA branches to help rehome long stay animals.

Major risks and management of those risks
Legacies remain an important source of income for the charity, but the amount and frequency of legacies is unpredictable, meaning that income can fluctuate significantly from year to year.
Costs are carefully controlled by the team to ensure that sufficient resources are at hand to cover day to day operational expenditure.

Financial Instruments

Objectives and policies
The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk
Management carefully manage and plan expenditure to ensure that costs are covered by the more stable and predictable income sources of shop sales and donations.

Cash reserves are held in liquid funds and can therefore be accessed to meet the immediate cash flow requirements of the charity.

Credit risk
The charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk
The charity does not currently have any active overdrafts or loans. Given the charity's current financial commitments and the level of reserves held, liquidity risk is considered to be low.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Carol Lent

Carol Lent (Jul 8, 2025 10:13 GMT+1)

C. Lent
Trustee
17 June 2025

Independent Examiner's Report to the trustees of RSPCA Northamptonshire Branch

I report to the trustees on my examination of the financial statements of RSPCA Northamptonshire Branch for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of FCCA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Teresa Cavanagh FCCA
Cavanagh Hobden
56 Mill Lane
Welwyn

AL6 9ES
17 June 2025

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	119,849	-	119,849	206,807
Charitable activities	4	31,792	-	31,792	35,470
Other trading activities	5	847,003	-	847,003	754,197
Investments	6	726	-	726	1,761
Total		999,370	-	999,370	998,235
Expenditure on:					
Raising funds	7	728,504	-	728,504	636,206
Charitable activities	8	269,289	-	269,289	260,881
Other	9	114,094	-	114,094	97,790
Total		1,111,887	-	1,111,887	994,877
Net gains on investments		-	-	-	-
Net (expenditure)/income		(112,517)	-	(112,517)	3,358
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(112,517)	-	(112,517)	3,358
Other gains and losses					
Net movement in funds		(112,517)	-	(112,517)	3,358
Reconciliation of funds:					
Total funds brought forward		426,739	789	427,528	424,170
Total funds carried forward		314,222	789	315,011	427,528

RSPCA Northamptonshire Branch

Balance Sheet

at 31 December 2024

Charity No. 205377		2024	2023
		£	£
Fixed assets			
Intangible assets	12	5,756	5,756
Tangible assets	13	43,490	51,430
		49,246	57,186
Current assets			
Debtors	14	36,238	36,257
Cash at bank and in hand		296,142	380,926
		332,380	417,183
Creditors: Amount falling due within one year	15	(66,615)	(46,841)
Net current assets		265,765	370,342
Total assets less current liabilities		315,011	427,528
Net assets excluding pension asset or liability		315,011	427,528
Total net assets		315,011	427,528
The funds of the charity			
Restricted funds	16		
Restricted income funds		789	789
		789	789
Unrestricted funds	16		
General funds		314,222	426,739
		314,222	426,739
Reserves	16		
Total funds		315,011	427,528

Approved by the trustees on 17 June 2025

And signed on their behalf by:

Carol Lent

Carol Lent (Jul 8, 2025 10:13 GMT+1)

C. Lent

Trustee

17 June 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Animal pens	15% reducing balance
Furniture and equipment	15% reducing balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	206,807	-	206,807
Charitable activities	35,470	-	35,470
Other trading activities	754,197	-	754,197
Investments	1,761	-	1,761
Total	998,235	-	998,235
Expenditure on:			
Raising funds	636,206	-	636,206
Charitable activities	260,881	-	260,881
Other	97,790	-	97,790
Total	994,877	-	994,877
Net income	3,358	-	3,358
Net income before other gains/(losses)	3,358	-	3,358
Other gains and losses:			
Net movement in funds	3,358	-	3,358
Reconciliation of funds:			
Total funds brought forward	423,381	789	424,170
Total funds carried forward	426,739	789	427,528

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Legacies and bequests	-	-	126,822
Appeals, donations and subscriptions	28,550	28,550	35,388
Fundraising	91,299	91,299	44,597
	119,849	119,849	206,807

4 Income from charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Adoptions	31,792	31,792	35,470
	31,792	31,792	35,470

5 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Sales of donated goods	826,691	826,691	728,313
Rags income	9,789	9,789	16,633
Pet insurance commission	10,523	10,523	9,251
	847,003	847,003	754,197

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest	726	726	1,761
	726	726	1,761

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
Costs of generating voluntary income			
Legacies and bequests	8,174	8,174	44,802
Fundraising trading costs			
Sales of donated goods	164,671	164,671	158,974
Staff costs	425,350	425,350	335,938
Repairs and maintenance	35,157	35,157	23,364
Other expenses	95,152	95,152	73,128
	728,504	728,504	636,206

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Expenditure on charitable activities			
Rent, rates, light, heat, power and premises insurance	21,168	21,168	22,641
Staff cost	124,265	124,265	118,802
Repairs and maintenance	132	132	26
Other expenses	17,376	17,376	17,416
Grants made	106,348	106,348	101,996
Governance costs			
	269,289	269,289	260,881

9 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	74,163	74,163	60,555
Motor and travel costs	8,638	8,638	6,300
General administrative costs	11,404	11,404	13,038
Legal and professional costs	19,889	19,889	17,897
	114,094	114,094	97,790

10 Trustee remuneration and expenses

	2024 Number	2023 Number
The nature of the reimbursed expenses	No trustees were renumerated or paid expenses during the year	

11 Staff costs

	2024	2023
Salaries and wages	66,133	54,813
Social security costs	6,460	4,501
Pension costs	1,570	1,241
	74,163	60,555

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

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

	2024 Number	2023 Number
All staff	27	25
	27	25

27 (2023 - 25) of the above employees participated in the Defined Contribution Pension Scheme

12 Intangible fixed assets

	Other £	Total £
Cost		
At 1 January 2024	5,756	5,756
At 31 December 2024	5,756	5,756
Net book values		
At 31 December 2024	5,756	5,756
At 31 December 2023	5,756	5,756

13 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Animal pens £	Furniture and equipment £	Total £
Cost or revaluation					
At 1 January 2024	49,773	49,396	21,568	82,495	203,232
Additions	-	-	-	783	783
At 31 December 2024	49,773	49,396	21,568	83,278	204,015
Depreciation and impairment					
At 1 January 2024	36,692	37,820	19,035	58,255	151,802
Depreciation charge for the year	1,962	1,737	633	4,391	8,723
At 31 December 2024	38,654	39,557	19,668	62,646	160,525
Net book values					
At 31 December 2024	11,119	9,839	1,900	20,632	43,490
At 31 December 2023	13,081	11,576	2,533	24,240	51,430

14 Debtors

	2024	2023
	£	£
Trade debtors	-	11,251
Other debtors	4,674	-
Prepayments and accrued income	31,564	25,006
	36,238	36,257

15 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Trade creditors	65,771	54,134
Other taxes and social security	(5,999)	(12,093)
Other creditors	2,992	-
Accruals	3,851	4,800
	66,615	46,841

16 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2024
		£	£	£
Restricted funds:				
Restricted income funds:				
	789	-	-	789
Total	789	-	-	789
Unrestricted funds:				
General funds	426,739	999,370	(1,111,887)	314,222
Total funds	427,528	999,370	(1,111,887)	315,011

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	49,246	-	49,246
Net current assets	264,976	789	265,765
	314,222	789	315,011

18 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	380,926	(84,784)	296,142
	380,926	(84,784)	296,142
Net debt	380,926	(84,784)	296,142

19 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	110,600	-	62,267	-
In the second to fifth years inclusive	273,667	-	196,375	-
	384,267	-	258,642	-

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	11,885	9,694

20 Related party disclosures

		2024	2023
Transactions with related parties		£	£
Name of related party	The RSPCA Central/Headquarters		
Description of relationship between the parties	The RSPCA Central/Headquarters provides income to The RSPCA Northamptonshire branch in the form of central funding allocation and the distribution of allocated legacies.		
Description of transaction and general amounts involved	Allocation of central funding income for the year was £58,631. There were no legacies received via RSPCA Central/Headquarters in the year.		
Name of related party	The RSPCA Central/Headquarters		
Description of relationship between the parties	The RSPCA Northamptonshire Branch pay The RSPCA Central/Headquarters for the supply of insurances, animal related supplies and for the support fundraising activities.		
Description of transaction and general amounts involved	The amount paid to The RSPCA Central/Headquarters for the supply of insurances in the year was in the sum of £4,079. The amount paid to The RSPCA Central/Headquarters for animal related supplies for the year was in the sum of £192. The amount paid to The RSPCA Central/Headquarters for the support of fundraising activities in the year was in the sum of £2,871.		
Amount due from/(to) the related party		2,841	334

for the year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(112,517)	3,358
Adjustments for:		
Depreciation of property, plant and equipment	8,723	9,935
Dividends, interest and rents from investments	(726)	(1,761)
Decrease in trade and other receivables	19	4,022
Increase/(Decrease) in trade and other payables	19,774	(7,010)
Net cash (used in)/provided by operating activities	(84,727)	8,544
Cash flows from investing activities		
Payments for property, plant and equipment	(783)	(2,495)
Dividends, interest and rents from investments	726	1,761
Net cash used in investing activities	(57)	(734)
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(84,784)	7,810
Cash and cash equivalents at the beginning of the year	380,926	373,116
Cash and cash equivalents at the end of the year	296,142	380,926
Components of cash and cash equivalents		
Cash and bank balances	296,142	380,926
	296,142	380,926

for the year ended 31 December 2024

	Unrestricted funds 2024	2024	Total funds 2024	Total funds 2023
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Legacies and bequests	-	-	-	126,822
Appeals, donations and subscriptions	28,550	-	28,550	35,388
Fundraising	91,299	-	91,299	44,597
	119,849	-	119,849	206,807
Charitable activities				
Adoptions	31,792	-	31,792	35,470
	31,792	-	31,792	35,470
Other trading activities				
Sales of donated goods	826,691	-	826,691	728,313
Rags income	9,789	-	9,789	16,633
Pet insurance commission	10,523	-	10,523	9,251
	847,003	-	847,003	754,197
Investments				
Bank interest	726	-	726	1,761
	726	-	726	1,761
Total income and endowments	999,370	-	999,370	998,235
Expenditure on:				
Costs of generating donations and legacies				
Legacies and bequests	8,174	-	8,174	44,802
	8,174	-	8,174	44,802
Costs of other trading activities				
Sales of donated goods	164,671	-	164,671	158,974
Staff costs	425,350	-	425,350	335,938
Repairs and maintenance	35,157	-	35,157	23,364
Other expenses	95,152	-	95,152	73,128
	720,330	-	720,330	591,404
Total of expenditure on raising funds	728,504	-	728,504	636,206
Charitable activities				
Rent, rates, light, heat, power and premises insurance	21,168	-	21,168	22,641
Staff cost	124,265	-	124,265	118,802
Repairs and maintenance	132	-	132	26
Other expenses	17,376	-	17,376	17,416
Grants made	106,348	-	106,348	101,996

	269,289	-	269,289	260,881
Total of expenditure on charitable activities	269,289	-	269,289	260,881
Employee costs				
Salaries/wages	66,133	-	66,133	54,813
Employer's NIC	6,460	-	6,460	4,501
Pension costs	1,570	-	1,570	1,241
	74,163	-	74,163	60,555
Motor and travel costs				
Vehicles - Leasing and hire costs	300	-	300	-
Travel and subsistence	(21)	-	(21)	452
Business mileage costs reimbursed	8,359	-	8,359	5,848
	8,638	-	8,638	6,300
General administrative costs, including depreciation and amortisation				
Depreciation of Motor vehicles	-	-	-	-
Depreciation of Animal pens	-	-	-	-
Depreciation of Furniture and equipment	-	-	-	-
Bank charges	501	-	501	209
General insurances	2,892	-	2,892	1,015
Postage and couriers	6	-	6	81
Software, IT support and related costs	1,965	-	1,965	929
Stationery and printing	2,775	-	2,775	2,228
Subscriptions	35	-	35	-
Sundry expenses	-	-	-	29
Telephone, fax and broadband	3,230	-	3,230	8,547
	11,404	-	11,404	13,038
Legal and professional costs				
Accountancy and bookkeeping	19,889	-	19,889	17,897
	19,889	-	19,889	17,897
Total of expenditure of other costs	114,094	-	114,094	97,790
Total expenditure	1,111,887	-	1,111,887	994,877
Net gains on investments	-	-	-	-
Net (expenditure)/income	(112,517)	-	(112,517)	3,358
Net (expenditure)/income before other gains/(losses)	(112,517)	-	(112,517)	3,358
Other Gains	-	-	-	-
Net movement in funds	(112,517)	-	(112,517)	3,358

Reconciliation of funds:

Total funds brought forward	426,739	789	427,528	424,170
Total funds carried forward	314,222	789	315,011	427,528

RSPCA Northamptonshire Branch - Accounts Year Ended 31-12-2024

Final Audit Report 2025-07-08

Created:	2025-07-07
By:	Jeff Hobden (jeff@cavanaghhobden.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAunHnVBbhlgj_oqcxWYRjZRs3oLxMo0TN

"RSPCA Northamptonshire Branch - Accounts Year Ended 31-12-2024" History

- Document created by Jeff Hobden (jeff@cavanaghhobden.com)
  2025-07-07 - 8:28:47 PM GMT

- Document emailed to carol.lent@rspca-northamptonshire.org.uk for signature
  2025-07-07 - 8:29:58 PM GMT

- Email viewed by carol.lent@rspca-northamptonshire.org.uk
  2025-07-07 - 8:54:50 PM GMT

- Signer carol.lent@rspca-northamptonshire.org.uk entered name at signing as Carol Lent
  2025-07-08 - 9:13:48 AM GMT

- Document e-signed by Carol Lent (carol.lent@rspca-northamptonshire.org.uk)
  Signature Date: 2025-07-08 - 9:13:50 AM GMT - Time Source: server

- Agreement completed.
  2025-07-08 - 9:13:50 AM GMT

Royal Society for the Prevention of Cruelty to Animals Northamptonshire Branch

England & Wales - Charity number 205377

Accounts

RSPCA Northamptonshire Branch

Charity No. 205377

Trustees' Report and Unaudited Accounts

31 December 2023

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 205377

Principal Office

Mill Cottage
Creation Road
Brixworth
Northamptonshire
NN6 6BW

Trustees
The following trustees served during the year:

C. Lent
M. Duester
C. Dugmore
L. Hart
S. Morton
L. Shegog
S. Stell

Key Management Personnel

Chair	Carol Lent
Chief Executive Officer	Richard Burns
Animal Centre Manager	Dawn Smith
Retail Area Manager	Lynne Wayland

Accountants

Cavanagh Hobden
20 Gustard Wood
Wheathampstead
AL4 8RP

Bankers

Barclays Bank Plc
1234 Pavilion Drive
Northampton
NN4 7SG

Solicitors

DW Solicitors
262A Wellingborough Road
Northampton
NN1 4EJ

OBJECTIVES AND ACTIVITIES

Objects and aims

The RSPCA Northamptonshire Branch's principal objective is the prevention of cruelty to animals, centred on its inspectorate which provides a range of rescue services for abused, vulnerable and abandoned animals.

Objectives, strategies and activities

The significant activities undertaken by the charity to achieve its stated aims include:

The provision of education to affect the attitudes and behaviour of society with the goal of improving animal welfare.

Rescuing, rehabilitating and rehoming animals in need or that have been subjected to cruelty. This is largely achieved through the charity's cooperation with the national RSPCA's Inspectorate service and is supported by the operation of retail outlets across Northamptonshire that raise funds to cover the costs of providing care to these animals. The charity has six retail outlets, with a seventh retail outlet opening in 2024. This year has seen a significant increase in the number of animals surrendered by their owners due to changes in circumstances.

Public benefit

The charity provides public benefit by promoting animal welfare standards through the provision of education and by preventing cruelty to animals through the enforcement of applicable law. This is considered to deliver a moral benefit to the wider community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of Volunteers

The charity makes use of volunteers in many areas of its operations. Volunteers are recruited via advertising in the retail outlets, on the charity's website and through social media. All volunteers receive a formal induction as well as health and safety training.

Although they play a very important role, it is impossible to quantify the contribution that volunteers make towards the overall achievements of the charity.

FINANCIAL REVIEW

The gross income of the charity for the year was £998,235, increasing from £844,486 in 2022. This was largely the result of the an increase in trading income and an increase in legacies received.

Total resources expended in the year was £994,877 (2022: £821,554).

There was a surplus for the year of £3,358 (2022: £22,932). At 31 December 2023 total funds stand at £426,739, of which £789 is restricted, (2022: £424,170 of which £789 was restricted). There were no movements on the restricted fund during the year.

£57,186 of the unrestricted fund is represented by fixed assets that will be used in the charity's ongoing

Policy on reserves

The charity's main income source is donations. The branches have leased shops that represent a financial commitment. The Charity therefore keeps at least three months running costs in reserves to provide sufficient working capital to run and maintain the leased premises.

Principal funding sources

The charity's principal funding sources are sales from its retail outlets, as well as legacies and donations from the general public.

Donations of goods from the public are vital in enabling the shops to generate income to fund the charity's core activities.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The charity will continue to focus on its core objectives of preventing cruelty to animals and the general promotion of animal welfare within the community. These will continue to be achieved largely through cooperation with the national RSPCA's inspectorate service, and funded mainly through public cash donations and sales of donated goods via the charity's various retail outlets.

There is an intention to expand the reach of the charity's activities through the Hubs, currently established in Rushen. The Hub has provided food to animal owners through the Pet food bank and has worked with established food banks across the county to help a wider range of animals. There are plans for a second Hub to be opened in Daventry to introduce the people of Daventry to the work of the Branch.

Activities planned to achieve aims

The charity hopes to expand upon its current facilities with the ultimate aim to open an Animal Centre. It is currently working with local business providers and the Lord Lieutenant of Northamptonshire to generate financial support so than an animal centre can be established in order to accommodate a wider range of animals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is governed by the RSPCA branch rules effective 18 February 2009.

Recruitment and appointment of trustees

The charity is governed by elected trustees, appointed annually by way of a members' ballot which is held at the Annual General Meeting.

Organisational structure

The trustees meet with the Head of Operations on a monthly basis where decisions on policy and practice are made. Routine decisions concerning the day to day running of the charity are delegated to the Head of Operations. If higher level decisions need to be made in the period between trustee meetings, votes are acquired via email. These decisions are discussed at the next trustee meeting and recorded via board minutes.

In order for the Branch to be run by a local committee, a minimum of seven trustees must be appointed. If less than seven are elected, then the RSPCA's Governing Council are required to take control and appoint temporary officers to administer the Branch's affairs.

Induction and training of trustees

All new trustees are briefed on their responsibilities and are provided with an information pack outlining what the role entails. They are also given access to the RSPCA online portal which provides extensive information and advice on their responsibilities as a trustee.

Arrangements for setting key management personnel remuneration

Key management personnel comprises the Head of Operations.

The remuneration of key management personnel is usually benchmarked against other RSPCA branches and similar sized animal welfare charities. All remuneration is authorised by the trustees before being set.

The RSPCA Network

Employees are linked to the National Society via a designated contract.

The charity works together with other RSPCA branches to help rehome long stay animals.

Major risks and management of those risks

Legacies remain an important source of income for the charity, but the amount and frequency of legacies is unpredictable, meaning that income can fluctuate significantly from year to year.
Costs are carefully controlled by the team to ensure that sufficient resources are at hand to cover day to day operational expenditure.

Financial Instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

Management carefully manage and plan expenditure to ensure that costs are covered by the more stable and predictable income sources of shop sales and donations.

Cash reserves are held in liquid funds and can therefore be accessed to meet the immediate cash flow requirements of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk

The charity does not currently have any active overdrafts or loans. Given the charity's current financial commitments and the level of reserves held, liquidity risk is considered to be low.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

C. Lent
Trustee
10th June 2024

Independent Examiner's Report to the trustees of RSPCA Northamptonshire Branch

I report to the trustees on my examination of the financial statements of RSPCA Northamptonshire Branch for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of FCCA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Teresa Cavanagh FCCA
Cavanagh Hobden
20 Gustard Wood
Wheathampstead

10th June 2024

for the year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	206,807	-	206,807	186,771
Charitable activities	4	35,470	-	35,470	37,926
Other trading activities	5	754,197	-	754,197	619,563
Investments	6	1,761	-	1,761	226
Total		998,235	-	998,235	844,486
Expenditure on:					
Raising funds	7	636,206	-	636,206	520,059
Charitable activities	8	260,881	-	260,881	226,509
Other	9	97,790	-	97,790	74,986
Total		994,877	-	994,877	821,554
Net gains on investments		-	-	-	-
Net income		3,358	-	3,358	22,932
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		3,358	-	3,358	22,932
Other gains and losses					
Net movement in funds		3,358	-	3,358	22,932
Reconciliation of funds:					
Total funds brought forward		423,381	789	424,170	401,238
Total funds carried forward		426,739	789	427,528	424,170

RSPCA Northamptonshire Branch

Balance Sheet

at 31 December 2023

Charity No. 205377		2023	2022
		£	£
Fixed assets			
Intangible assets	12	5,756	5,756
Tangible assets	13	51,430	58,870
		57,186	64,626
Current assets			
Debtors	14	36,257	40,279
Cash at bank and in hand		380,926	373,116
		417,183	413,395
Creditors: Amount falling due within one year	15	(46,841)	(53,851)
Net current assets		370,342	359,544
Total assets less current liabilities		427,528	424,170
Net assets excluding pension asset or liability		427,528	424,170
Total net assets		427,528	424,170
The funds of the charity			
Restricted funds	16		
Restricted income funds		789	789
		789	789
Unrestricted funds	16		
General funds		426,739	423,381
		426,739	423,381
Reserves	16		
Total funds		427,528	424,170

Approved by the trustees on 31 December 2023

And signed on their behalf by:

C. Lent

Trustee

20th June 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Animal pens	15% reducing balance
Furniture and equipment	15% reducing balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	186,771	-	186,771
Charitable activities	37,926	-	37,926
Other trading activities	619,563	-	619,563
Investments	226	-	226
Total	844,486	-	844,486
Expenditure on:			
Raising funds	520,059	-	520,059
Charitable activities	226,509	-	226,509
Other	74,986	-	74,986
Total	821,554	-	821,554
Net income	22,932	-	22,932
Net income before other gains/(losses)	22,932	-	22,932
Other gains and losses:			
Net movement in funds	22,932	-	22,932
Reconciliation of funds:			
Total funds brought forward	400,449	789	401,238
Total funds carried forward	423,381	789	424,170

3 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
Legacies and bequests	126,822	126,822	123,761
Appeals, donations and subscriptions	35,388	35,388	26,575
Fundraising	44,597	44,597	30,185
Grants	-	-	6,250
	206,807	206,807	186,771

4 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Adoptions	35,470	35,470	37,926
	35,470	35,470	37,926

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Sales of donated goods	728,313	728,313	593,184
Rags income	16,633	16,633	17,977
Pet insurance commission	9,251	9,251	8,402
	754,197	754,197	619,563

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest	1,761	1,761	226
	1,761	1,761	226

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
Costs of generating voluntary income			
Legacies and bequests	44,802	44,802	-
Fundraising trading costs			
Sales of donated goods	158,974	158,974	134,944
Rags income	335,938	335,938	265,759
Pet insurance commission	23,364	23,364	17,226
	73,128	73,128	102,130
	636,206	636,206	520,059

8 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Expenditure on charitable activities			
Neutering subsidy	22,641	22,641	20,398
Adoptions	118,802	118,802	101,197
	26	26	285
	17,416	17,416	17,103
Grants made	101,996	101,996	87,526
Governance costs			
	260,881	260,881	226,509

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	60,555	60,555	49,101
Motor and travel costs	6,300	6,300	3,660
General administrative costs	13,038	13,038	11,191
Legal and professional costs	17,897	17,897	11,034
	97,790	97,790	74,986

10 Trustee remuneration and expenses

	2023 Number	2022 Number
The nature of the reimbursed expenses	No trustees were renumerated or paid expenses during the year	

11 Staff costs

	2023	2022
Salaries and wages	54,813	43,827
Social security costs	4,501	4,146
Pension costs	1,241	1,128
	60,555	49,101

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

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

	2023 Number	2022 Number
All staff	25	22
	25	22

25 (2022 - 22) of the above employees participated in the Defined Contribution Pension Scheme

12 Intangible fixed assets

	Other	Total
	£	£
Cost		
At 1 January 2023	5,756	5,756
At 31 December 2023	5,756	5,756
Net book values		
At 31 December 2023	5,756	5,756
At 31 December 2022	5,756	5,756

13 Tangible fixed assets

	Land and buildings	Motor vehicles	Animal pens	Furniture and equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 January 2023	49,773	49,396	21,568	80,000	200,737
Additions	-	-	-	2,495	2,495
At 31 December 2023	49,773	49,396	21,568	82,495	203,232
Depreciation and impairment					
At 1 January 2023	34,384	35,777	18,191	53,515	141,867
Depreciation charge for the year	2,308	2,043	844	4,740	9,935
At 31 December 2023	36,692	37,820	19,035	58,255	151,802
Net book values					
At 31 December 2023	13,081	11,576	2,533	24,240	51,430
At 31 December 2022	15,389	13,619	3,377	26,485	58,870

14 Debtors

	2023	2022
	£	£
Trade debtors	11,251	-
VAT recoverable	-	11,256
Prepayments and accrued income	25,006	29,023
	36,257	40,279

15 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	54,134	49,151
Other taxes and social security	(12,093)	-
Accruals	4,800	4,700
	46,841	53,851

16 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2023
		£	£	£
Restricted funds:				
Restricted income funds:				
	789	-	-	789
Total	789	-	-	789
Unrestricted funds:				
General funds	423,381	998,235	(994,877)	426,739
Total funds	424,170	998,235	(994,877)	427,528

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	57,186	-	57,186
Net current assets	369,553	789	370,342
	426,739	789	427,528

18 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	373,116	7,810	380,926
	373,116	7,810	380,926
Net debt	373,116	7,810	380,926

19 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings	2023 Other	2022 Land and buildings	2022 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	62,267	-	72,100	-
In the second to fifth years inclusive	196,375	-	289,542	-
	258,642	-	361,642	-

Pension commitments

	2023	2022
	£	£
The pension cost charge to the charity amounted to:	9,694	7,319

20 Related party disclosures

		2023	2022
Transactions with related parties		£	£
Name of related party	The RSPCA Central/Headquarters		
Description of relationship between the parties	The RSPCA Central/Headquarters provides income to The RSPCA Northamptonshire branch in the form of central funding allocation and the distribution of allocated legacies.		
Description of transaction and general amounts involved	Allocation of central funding income for the year was £27,357. Legacies received via RSPCA Central/Headquarters in the year were in the sum of £130,602.		
Name of related party	The RSPCA Central/Headquarters		
Description of relationship between the parties	The RSPCA Northamptonshire Branch pay The RSPCA Central/Headquarters for the supply of insurances, animal related supplies and for the support fundraising activities.		
Description of transaction and general amounts involved	The amount paid to The RSPCA Central/Headquarters for the supply of insurances in the year was in the sum of £660. The amount paid to The RSPCA Central/Headquarters for animal related supplies for the year was in the sum of £334. The amount paid to The RSPCA Central/Headquarters for the support of fundraising activities in the year was in the sum of £241.		
Amount due from/(to) the related party		334	721

for the year ended 31 December 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	3,358	22,932
Adjustments for:		
Depreciation of property, plant and equipment	9,935	11,506
Dividends, interest and rents from investments	(1,761)	(226)
Decrease/(Increase) in trade and other receivables	4,022	(6,084)
(Decrease)/Increase in trade and other payables	(7,010)	21,087
Net cash provided by operating activities	8,544	49,215
Cash flows from investing activities		
Payments for property, plant and equipment	(2,495)	(5,651)
Dividends, interest and rents from investments	1,761	226
Net cash used in investing activities	(734)	(11,181)
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	7,810	38,034
Cash and cash equivalents at the beginning of the year	373,116	335,082
Cash and cash equivalents at the end of the year	380,926	373,116
Components of cash and cash equivalents		
Cash and bank balances	380,926	373,116
	380,926	373,116

for the year ended 31 December 2023

	Unrestricted funds 2023 £	2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Legacies and bequests	126,822	-	126,822	123,761
Appeals, donations and subscriptions	35,388	-	35,388	26,575
Fundraising	44,597	-	44,597	30,185
Grants	-	-	-	6,250
	206,807	-	206,807	186,771
Charitable activities				
Adoptions	35,470	-	35,470	37,926
	35,470	-	35,470	37,926
Other trading activities				
Sales of donated goods	728,313	-	728,313	593,184
Rags income	16,633	-	16,633	17,977
Pet insurance commission	9,251	-	9,251	8,402
	754,197	-	754,197	619,563
Investments				
Bank interest	1,761	-	1,761	226
	1,761	-	1,761	226
Total income and endowments	998,235	-	998,235	844,486
Expenditure on:				
Costs of generating donations and legacies				
Legacies and bequests	44,802	-	44,802	-
	44,802	-	44,802	-
Costs of other trading activities				
Sales of donated goods	158,974	-	158,974	134,944
Rags income	335,938	-	335,938	265,759
Pet insurance commission	23,364	-	23,364	17,226
	73,128	-	73,128	102,130
	591,404	-	591,404	520,059
Total of expenditure on raising funds	636,206	-	636,206	520,059
Charitable activities				
Neutering subsidy	22,641	-	22,641	20,398
Adoptions	118,802	-	118,802	101,197
	26	-	26	285
	17,416	-	17,416	17,103

Grants made	101,996	-	101,996	87,526
	260,881	-	260,881	226,509
Total of expenditure on charitable activities	260,881	-	260,881	226,509
Employee costs				
Salaries/wages	54,813	-	54,813	43,827
Employer's NIC	4,501	-	4,501	4,146
Pension costs	1,241	-	1,241	1,128
	60,555	-	60,555	49,101
Motor and travel costs				
Travel and subsistence	452	-	452	-
Business mileage costs reimbursed	5,848	-	5,848	3,660
	6,300	-	6,300	3,660
General administrative costs, including depreciation and amortisation				
Depreciation of Motor vehicles	-	-	-	-
Depreciation of Animal pens	-	-	-	-
Depreciation of Furniture and equipment	-	-	-	-
Bank charges	209	-	209	43
General insurances	1,015	-	1,015	40
Postage and couriers	81	-	81	219
Software, IT support and related costs	929	-	929	302
Stationery and printing	2,228	-	2,228	1,544
Subscriptions	-	-	-	110
Sundry expenses	29	-	29	84
Telephone, fax and broadband	8,547	-	8,547	8,849
	13,038	-	13,038	11,191
Legal and professional costs				
Audit/Independent examination fees	-	-	-	4,200
Accountancy and bookkeeping	17,897	-	17,897	6,834
	17,897	-	17,897	11,034
Total of expenditure of other costs	97,790	-	97,790	74,986
Total expenditure	994,877	-	994,877	821,554
Net gains on investments	-	-	-	-
Net income	3,358	-	3,358	22,932
Net income before other gains/(losses)	3,358	-	3,358	22,932
Other Gains	-	-	-	-

Net movement in funds	3,358	-	3,358	22,932
Reconciliation of funds:				
Total funds brought forward	423,381	789	424,170	401,238
Total funds carried forward	426,739	789	427,528	424,170

Accounts

RSPCA Northamptonshire Branch

Charity No. 205377

Trustees' Report and Unaudited Accounts

31 December 2022

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 205377

Principal Office

Mill Cottage
Creation Road
Brixworth
Northamptonshire
NN6 6BW

Trustees

The following trustees served during the year:

R. Davis	(Resigned 17 February 2022)
C. Lent	
M. Duester	
L. Hart	
L. Shegog	
C. Statham	(Resigned 17 February 2022)
S. Stell	

Key Management Personnel

Chair	Carol Lent
Head of Operations	Richard Burns
Animal Centre Manager	Dawn Smith
Retail Area Manager	Lynne Wayland

Accountants

Cavanagh Hobden
20 Gustard Wood
Wheathampstead
AL4 8RP

Bankers

Barclays Bank Plc
1234 Pavilion Drive
Northampton
Northamptonshire
NN4 7SG

Solicitors

DW Solicitors
262A Wellingborough Road
Northampton
Northamptonshire
NN1 4EJ

OBJECTIVES AND ACTIVITIES

Objects and aims

The RSPCA Northamptonshire Branch's principal objective is the prevention of cruelty to animals, centred on its inspectorate which provides a range of rescue services for abused, vulnerable and abandoned animals.

Objectives, strategies and activities

The significant activities undertaken by the charity to achieve its stated aims include:

The provision of education to affect the attitudes and behaviour of society with the goal of improving animal welfare.

Rescuing, rehabilitating and rehoming animals in need or that have been subjected to cruelty. This is largely achieved through the charity's cooperation with the national RSPCA's Inspectorate service and is supported by the operation of retail outlets across Northamptonshire that raise funds to cover the costs of providing care to these animals. The charity has six retail outlets.

Public benefit

The charity provides public benefit by promoting animal welfare standards through the provision of education and by preventing cruelty to animals through the enforcement of applicable law. This is considered to deliver a moral benefit to the wider community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of Volunteers

The charity makes use of volunteers in many areas of its operations. Volunteers are recruited via advertising in the retail outlets, on the charity's website and through social media. All volunteers receive a formal induction as well as health and safety training.

Although they play a very important role, it is impossible to quantify the contribution that volunteers make towards the overall achievements of the charity.

FINANCIAL REVIEW

The gross income of the charity for the year was £844,486, increasing from £727,296 in 2021. This was largely the result of the opening of two new shops during the year and an increase in legacies received.

Total resources expended in the year was £821,554 (2021: £783,036).

The resultant increase in income has contributed towards a surplus for the year of £22,932 (2021: deficit £55,740). At 31 December 2022 total funds stand at £424,170, of which £789 is restricted, (2021: £401,238 of which £789 was restricted). There were no movements on the restricted fund during the year.

£64,626 of the unrestricted fund is represented by fixed assets that will be used in the charity's ongoing operations, and are not therefore liquid funds available for immediate use.

Policy on reserves

The charity's main income source is donations. The branches have leased shops that represent a financial commitment. The Charity therefore keeps at least three months running costs in reserves to provide sufficient working capital to run and maintain the leased premises.

Principal funding sources

The charity's principal funding sources are sales from its retail outlets, as well as legacies and donations from the general public.

Donations of goods from the public are vital in enabling the shops to generate income to fund the charity's core activities.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The charity will continue to focus on its core objectives of preventing cruelty to animals and the general promotion of animal welfare. These will continue to be achieved largely through cooperation with the national RSPCA's inspectorate service, and funded mainly through public cash donations and sales of donated goods via the charity's various retail outlets.

There is an intention to expand the reach of the charity's activities so that it can help a wider range of animals in the future.

Activities planned to achieve aims

The charity hopes to expand upon its current facilities with the ultimate aim to open an Animal Centre in order to accommodate a wider range of animals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document
The charity is governed by the RSPCA branch rules effective 18 February 2009.

Recruitment and appointment of trustees
The charity is governed by elected trustees, appointed annually by way of a members' ballot which is held at the Annual General Meeting.

Organisational structure
The trustees meet with the Head of Operations on a monthly basis where decisions on policy and practice are made. Routine decisions concerning the day to day running of the charity are delegated to the Head of Operations. If higher level decisions need to be made in the period between trustee meetings, votes are acquired via email. These decisions are discussed at the next trustee meeting and recorded via board minutes.

In order for the Branch to be run by a local committee, a minimum of seven trustees must be appointed. If less than seven are elected, then the RSPCA's Governing Council are required to take control and appoint temporary officers to administer the Branch's affairs.

Induction and training of trustees
All new trustees are briefed on their responsibilities and are provided with an information pack outlining what the role entails. They are also given access to the RSPCA online portal which provides extensive information and advice on their responsibilities as a trustee.

Arrangements for setting key management personnel remuneration
Key management personnel comprises the Head of Operations.
The remuneration of key management personnel is usually benchmarked against other RSPCA branches and similar sized animal welfare charities. All remuneration is authorised by the trustees before being set.

The RSPCA Network

Employees are linked to the National Society via a designated contract.

The charity works together with other RSPCA branches to help rehome long stay animals.

Major risks and management of those risks

Legacies remain an important source of income for the charity, but the amount and frequency of legacies is unpredictable, meaning that income can fluctuate significantly from year to year.
Costs are carefully controlled by the team to ensure that sufficient resources are at hand to cover day to day operational expenditure.

Financial Instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

Management carefully manage and plan expenditure to ensure that costs are covered by the more stable and predictable income sources of shop sales and donations.

Cash reserves are held in liquid funds and can therefore be accessed to meet the immediate cash flow requirements of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk

The charity does not currently have any active overdrafts or loans. Given the charity's current financial commitments and the level of reserves held, liquidity risk is considered to be low.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

C. Lent
Trustee
26 June 2023

Independent Examiner's Report to the trustees of RSPCA Northamptonshire Branch

I report to the trustees on my examination of the financial statements of RSPCA Northamptonshire Branch for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of FCCA.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Teresa Cavanagh
FCCA
Cavanagh Hobden
20 Gustard Wood
Wheathampstead
AL4 8RP
26 June 2023

for the year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	186,771	-	186,771	250,909
Charitable activities	4	37,926	-	37,926	38,563
Other trading activities	5	619,563	-	619,563	437,811
Investments	6	226	-	226	13
Total		844,486	-	844,486	727,296
Expenditure on:					
Raising funds	7	520,059	-	520,059	459,888
Charitable activities	8	226,509	-	226,509	262,213
Other	9	74,986	-	74,986	60,935
Total		821,554	-	821,554	783,036
Net gains on investments		-	-	-	-
Net income/(expenditure)		22,932	-	22,932	(55,740)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		22,932	-	22,932	(55,740)
Other gains and losses					
Net movement in funds		22,932	-	22,932	(55,740)
Reconciliation of funds:					
Total funds brought forward		400,449	789	401,238	456,978
Total funds carried forward		423,381	789	424,170	401,238

at 31 December 2022

Charity No. 205377		2022	2021
		£	£
Fixed assets			
Intangible assets	12	5,756	-
Tangible assets	13	58,870	64,725
		64,626	64,725
Current assets			
Debtors	14	40,279	34,195
Cash at bank and in hand		373,116	335,082
		413,395	369,277
Creditors: Amount falling due within one year	15	(53,851)	(32,764)
Net current assets		359,544	336,513
Total assets less current liabilities		424,170	401,238
Net assets excluding pension asset or liability		424,170	401,238
Total net assets		424,170	401,238
The funds of the charity			
Restricted funds	16		
Restricted income funds		789	789
		789	789
Unrestricted funds	16		
General funds		423,381	400,449
		423,381	400,449
Reserves	16		
Total funds		424,170	401,238

Approved by the trustees on 26 June 2023

And signed on their behalf by:

C. Lent
Trustee
26 June 2023

1 Accounting policies

Basis of preparation
The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Animal pens	15% reducing balance
Furniture and equipment	15% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£
Income and endowments from:			
Donations and legacies	250,909	-	250,909
Charitable activities	38,563	-	38,563
Other trading activities	437,811	-	437,811
Investments	13	-	13
Total	727,296	-	727,296
Expenditure on:			
Raising funds	459,888	-	459,888
Charitable activities	262,213	-	262,213
Other	60,935	-	60,935
Total	783,036	-	783,036
Net income	(55,740)	-	(55,740)
Net income before other gains/(losses)	(55,740)	-	(55,740)
Other gains and losses:			
Net movement in funds	(55,740)	-	(55,740)
Reconciliation of funds:			
Total funds brought forward	456,189	789	456,978
Total funds carried forward	400,449	789	401,238

3 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Legacies and bequests	123,761	123,761	41,101
Appeals, donations and subscriptions	26,575	26,575	22,794
Fundraising	30,185	30,185	38,223
Grants	6,250	6,250	148,791
	186,771	186,771	250,909

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Adoptions	37,926	37,926	38,563
	37,926	37,926	38,563

5 Income from other trading activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Sales of donated goods	593,184	593,184	418,123
Rags income	17,977	17,977	13,049
Pet insurance commission	8,402	8,402	6,639
	619,563	619,563	437,811

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank interest	226	226	13
	226	226	13

7 Expenditure on raising funds

	Unrestricted	Total 2022	Total 2021
	£	£	£
Fundraising trading costs			
Rent, rates, light, heat, power and premises insurance	134,944	134,944	117,445
Staff costs	265,759	265,759	240,253
Repairs and maintenance	17,226	17,226	11,672
Other expenses	102,130	102,130	90,518
	520,059	520,059	459,888

8 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Expenditure on charitable activities			
Rent, rates, light, heat, power and premises insurance	20,398	20,398	27,860
Staff costs	101,197	101,197	108,758
Repairs and maintenance	285	285	413
Other expenses	17,103	17,103	31,853
Direct costs	87,526	87,526	93,329
	226,509	226,509	262,213

9 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	49,101	49,101	45,096
Motor and travel costs	3,660	3,660	289
Premises costs	-	-	1,328
General administrative costs	11,191	11,191	5,049
Legal and professional costs	11,034	11,034	9,173
	74,986	74,986	60,935

10 Trustee remuneration and expenses

	2022 Number	2021 Number
The nature of the reimbursed expenses	No trustees were renumerated or paid expenses during the year	

11 Staff costs

	2022	2021
Salaries and wages	43,827	40,640
Social security costs	4,146	3,479
Pension costs	1,128	977
	49,101	45,096

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

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

	2022 Number	2021 Number
All staff	22	21
	22	21

22 (2021 - 21) of the above employees participated in the Defined Contribution Pension Scheme

12 Intangible fixed assets

	Other	Total
	£	£
Cost		
Additions	5,756	5,756
At 31 December 2022	5,756	5,756
Net book values		
At 31 December 2022	5,756	5,756

13 Tangible fixed assets

	Land and buildings	Motor vehicles	Animal pens	Furniture and equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 January 2022	49,773	49,396	21,568	74,349	195,086
Additions	-	-	-	5,651	5,651
At 31 December 2022	49,773	49,396	21,568	80,000	200,737
Depreciation and impairment					
At 1 January 2022	31,668	33,373	17,065	48,255	130,361
Depreciation charge for the year	2,716	2,404	1,126	5,260	11,506
At 31 December 2022	34,384	35,777	18,191	53,515	141,867
Net book values					
At 31 December 2022	15,389	13,619	3,377	26,485	58,870
At 31 December 2021	18,105	16,023	4,503	26,094	64,725

14 Debtors

	2022	2021
	£	£
VAT recoverable	11,256	18,214
Prepayments and accrued income	29,023	15,981
	40,279	34,195

15 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	49,151	22,139
Other taxes and social security	-	5,586
Other creditors	-	1,536
Accruals	4,700	3,503
	53,851	32,764

16 Movement in funds

	At 1 January 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2022
		£	£	£
Restricted funds:				
Restricted income funds:				
	789	-	-	789
Total	789	-	-	789
Unrestricted funds:				
General funds	400,449	844,486	(821,554)	423,381
Total funds	401,238	844,486	(821,554)	424,170

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	64,626	-	64,626
Net current assets	358,755	789	359,544
	423,381	789	424,170

18 Reconciliation of net debt

	At 1 January 2022	Cash flows	At 31 December 2022
	£	£	£
Cash and cash equivalents	335,082	38,034	373,116
	335,082	38,034	373,116
Net debt	335,082	38,034	373,116

19 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				
Within one year	72,100	-	97,876	-
In the second to fifth years inclusive	289,542	-	178,200	-
	361,642	-	276,076	-

Pension commitments

	2022 £	2021 £
The pension cost charge to the charity amounted to:	7,319	6,563

20 Related party disclosures

		2022	2021
Transactions with related parties		£	£
Name of related party	The RSPCA Central/Headquarters		
Description of relationship between the parties	The RSPCA Central/Headquarters provides income to The RSPCA Northamptonshire branch in the form of central funding allocation and the distribution of allocated legacies.		
Description of transaction and general amounts involved	Allocation of central funding income for the year was £25,422. Legacies received via RSPCA Central/Headquarters in the year were in the sum of £123,759.		
Name of related party	The RSPCA Central/Headquarters		
Description of relationship between the parties	The RSPCA Northamptonshire Branch pay The RSPCA Central/Headquarters for the supply of insurances, animal related supplies and for the support fundraising activities.		
Description of transaction and general amounts involved	The amount paid to The RSPCA Central/Headquarters for the supply of insurances in the year was in the sum of £1,918.49. The amount paid to The RSPCA Central/Headquarters for animal related supplies for the year was in the sum of £2,189.78. The amount paid to The RSPCA Central/Headquarters for the support of fundraising activities in the year was in the sum of £917.22.		
Amount due from/(to) the related party		721	1,404

Statement of Cash flows

for the year ended 31 December 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	22,932	(55,740)
Adjustments for:		
Depreciation of property, plant and equipment	11,506	12,733
Dividends, interest and rents from investments	(226)	(13)
(Increase)/Decrease in trade and other receivables	(6,084)	8,420
Increase in trade and other payables	21,087	5,283
Net cash provided by/(used in) operating activities	49,215	(29,317)
Cash flows from investing activities		
Payments for property, plant and equipment	(5,651)	(517)
Payments for intangible assets	(5,756)	-
Dividends, interest and rents from investments	226	13
Net cash used in investing activities	(11,181)	(504)
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	38,034	(29,821)
Cash and cash equivalents at the beginning of the year	335,082	364,903
Cash and cash equivalents at the end of the year	373,116	335,082
Components of cash and cash equivalents		
Cash and bank balances	373,116	335,082
	373,116	335,082

	Unrestricted funds 2022 £	2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Legacies and bequests	123,761	-	123,761	41,101
Appeals, donations and subscriptions	26,575	-	26,575	22,794
Fundraising	30,185	-	30,185	38,223
Grants	6,250	-	6,250	148,791
	186,771	-	186,771	250,909
Charitable activities				
Adoptions	37,926	-	37,926	38,563
	37,926	-	37,926	38,563
Other trading activities				
Sales of donated goods	593,184	-	593,184	418,123
Rags income	17,977	-	17,977	13,049
Pet insurance commission	8,402	-	8,402	6,639
	619,563	-	619,563	437,811
Investments				
Bank interest	226	-	226	13
	226	-	226	13
Total income and endowments	844,486	-	844,486	727,296
Expenditure on:				
Costs of other trading activities				
Rent, rates, light, heat, power and premises insurance	134,944	-	134,944	117,445
Staff costs	265,759	-	265,759	240,253
Repairs and maintenance	17,226	-	17,226	11,672
Other expenses	102,130	-	102,130	90,518
	520,059	-	520,059	459,888
Total of expenditure on raising funds	520,059	-	520,059	459,888
Charitable activities				
Rent, rates, light, heat, power and premises insurance	20,398	-	20,398	27,860
Staff costs	101,197	-	101,197	108,758
Repairs and maintenance	285	-	285	413
Other expenses	17,103	-	17,103	31,853
Direct costs	87,526	-	87,526	93,329
	226,509	-	226,509	262,213

Total of expenditure on charitable activities	226,509	-	226,509	262,213
Employee costs				
Salaries/wages	43,827	-	43,827	40,640
Employer's NIC	4,146	-	4,146	3,479
Pension costs	1,128	-	1,128	977
	49,101	-	49,101	45,096
Motor and travel costs				
Business mileage costs reimbursed	3,660	-	3,660	289
	3,660	-	3,660	289
Rent	-	-	-	1,328
	-	-	-	1,328
General administrative costs, including depreciation and amortisation				
Depreciation of Motor vehicles	-	-	-	-
Depreciation of Animal pens	-	-	-	-
Depreciation of Furniture and equipment	-	-	-	-
Bank charges	43	-	43	-
General insurances	40	-	40	920
Postage and couriers	219	-	219	180
Software, IT support and related costs	302	-	302	405
Stationery and printing	1,544	-	1,544	2,162
Subscriptions	110	-	110	-
Sundry expenses	84	-	84	26
Telephone, fax and broadband	8,849	-	8,849	1,356
	11,191	-	11,191	5,049
Legal and professional costs				
Audit/Independent examination fees	4,200	-	4,200	4,200
Accountancy and bookkeeping	6,834	-	6,834	3,602
Solicitor's fees	-	-	-	1,371
	11,034	-	11,034	9,173
Total of expenditure of other costs	74,986	-	74,986	60,935
Total expenditure	821,554	-	821,554	783,036
Net gains on investments	-	-	-	-
Net income/(expenditure)	22,932	-	22,932	(55,740)
Net income/(expenditure) before other gains/(losses)	22,932	-	22,932	(55,740)
Other Gains	-	-	-	-

Net movement in funds	22,932	-	22,932	(55,740)
Reconciliation of funds:				
Total funds brought forward	400,449	789	401,238	456,978
Total funds carried forward	423,381	789	424,170	401,238

Royal Society for the Prevention of Cruelty to Animals Northamptonshire Branch

England & Wales - Charity number 205377

Accounts

RSPCA Northamptonshire Branch

Charity No. 205377

Trustees' Report and Unaudited Accounts

31 December 2021

Contents

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 205377

Principal Office

Mill Cottage
Creation Road
Brixworth
Northamptonshire
NN6 6BW

Trustees

The following trustees served during the year:

J. Burnham	(Resigned 15 September 2021)
R. Davis	(Resigned 17 February 2022)
C. Lent	
M. Duester	
L. Hart	
A. Hurrell	(Resigned 15 September 2021)
D. Kavanagh	(Resigned 25 November 2021)
S. Penfold	(Resigned 15 September 2021)
L. Shegog	
C. Statham	(Deceased 17 February 2022)
S. Stell	
M. Topp	(Resigned 15 September 2021)

Key Management Personnel

Chair	Carol Lent
Head of Operations	Richard Burns
Animal Centre Manager	Dawn Smith
Finance Manager	Stefanie Anderson
Retail Area Manager	Lynne Wayland

Accountants

Cavanagh Hobden
20 Gustard Wood
Wheathampstead
AL4 8RP

Bankers

Barclays Bank Plc
1234 Pavilion Drive
Northampton
Northamptonshire
NN4 7SG

Solicitors

DW Solicitors
262A Wellingborough Road
Northampton
Northamptonshire
NN1 4EJ

OBJECTIVES AND ACTIVITIES

Objects and aims
The RSPCA Northamptonshire Branch's principal objective is the prevention of cruelty to animals, centred on its inspectorate which provides a range of rescue services for abused, vulnerable and abandoned animals.

Objectives, strategies and activities
The significant activities undertaken by the charity to achieve its stated aims include:

The provision of education to affect the attitudes and behaviour of society with the goal of improving animal welfare.

Rescuing, rehabilitating and rehoming animals in need or that have been subjected to cruelty. This is largely achieved through the charity's cooperation with the national RSPCA's Inspectorate service and is supported by the operation of retail outlets across Northamptonshire that raise funds to cover the costs of providing care to these animals. The charity has six retail outlets.

Public benefit
The charity provides public benefit by promoting animal welfare standards through the provision of education and by preventing cruelty to animals through the enforcement of applicable law. This is considered to deliver a moral benefit to the wider community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of Volunteers
The charity makes use of volunteers in many areas of its operations. Volunteers are recruited via advertising in the retail outlets, on the charity's website and through social media. All volunteers receive a formal induction as well as health and safety training.

Although they play a very important role, it is impossible to quantify the contribution that volunteers make towards the overall achievements of the charity.

FINANCIAL REVIEW

The gross income of the charity for the year was £727,296, increasing from £630,618 in 2020. This was largely the result of the forced closure of retail outlets due to lockdown reopening during 2021.

Total resources expended in the year was £783,036 (2020: £644,504).

The resultant increase in expenditure has contributed towards a deficit for the year of (£55,740) (2020: deficit £13,886). At 31 December 2021 total funds stand at £401,238 (of which £789 is restricted). There were no movements on the restricted fund during the year.

£64,725 of the unrestricted fund is represented by tangible fixed assets that will be used in the charity's ongoing operations, and are not therefore liquid funds available for immediate use.

Policy on reserves

The charity's main income source is donations. The branches have leased shops that represent a financial commitment. The Charity therefore keeps at least three months running costs in reserves to provide sufficient working capital to run and maintain the leased premises.

Principal funding sources

The charity's principal funding sources are sales from its retail outlets, as well as legacies and donations from the general public.

Donations of goods from the public are vital in enabling the shops to generate income to fund the charity's core activities.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The charity will continue to focus on its core objectives of preventing cruelty to animals and the general promotion of animal welfare. These will continue to be achieved largely through cooperation with the national RSPCA's inspectorate service, and funded mainly through public cash donations and sales of donated goods via the charity's various retail outlets.

There is an intention to expand the reach of the charity's activities so that it can help a wider range of animals in the future.

Activities planned to achieve aims

The charity hopes to expand upon its current facilities with the ultimate aim to open an Animal Centre in order to accommodate a wider range of animals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document
The charity is governed by the RSPCA branch rules effective 18 February 2009.

Recruitment and appointment of trustees
The charity is governed by elected trustees, appointed annually by way of a members' ballot which is held at the Annual General Meeting.

Organisational structure
The trustees meet with the Head of Operations on a monthly basis where decisions on policy and practice are made. Routine decisions concerning the day to day running of the charity are delegated to the Head of Operations. If higher level decisions need to be made in the period between trustee meetings, votes are acquired via email. These decisions are discussed at the next trustee meeting and recorded via board minutes.

In order for the Branch to be run by a local committee, a minimum of seven trustees must be appointed. If less than seven are elected, then the RSPCA's Governing Council are required to take control and appoint temporary officers to administer the Branch's affairs.

Induction and training of trustees
All new trustees are briefed on their responsibilities and are provided with an information pack outlining what the role entails. They are also given access to the RSPCA online portal which provides extensive information and advice on their responsibilities as a trustee.

Arrangements for setting key management personnel remuneration
Key management personnel comprises the Head of Operations.
The remuneration of key management personnel is usually benchmarked against other RSPCA branches and similar sized animal welfare charities. All remuneration is authorised by the trustees before being set.

The RSPCA Network
Employees are linked to the National Society via a designated contract.

The charity works together with other RSPCA branches to help rehome long stay animals.

Major risks and management of those risks
Legacies remain an important source of income for the charity, but the amount and frequency of legacies is unpredictable, meaning that income can fluctuate significantly from year to year.
Costs are carefully controlled by the team to ensure that sufficient resources are at hand to cover day to day operational expenditure.

Financial Instruments

Objectives and policies
The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk
Management carefully manage and plan expenditure to ensure that costs are covered by the more stable and predictable income sources of shop sales and donations.

Cash reserves are held in liquid funds and can therefore be accessed to meet the immediate cash flow requirements of the charity.

Credit risk
The charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk
The charity does not currently have any active overdrafts or loans. Given the charity's current financial commitments and the level of reserves held, liquidity risk is considered to be low.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

C Lent

Carol Lent (Jun 17, 2022 15:04 GMT+1)

C. Lent
Trustee
09 June 2022

Independent Examiner's Report to the trustees of RSPCA Northamptonshire Branch

I report to the trustees on my examination of the financial statements of RSPCA Northamptonshire Branch for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Teresa Cavanagh FCCA
Association of Chartered Certified Accountants
Cavanagh Hobden
20 Gustard Wood
Wheathampstead

AL4 8RP
09 June 2022

RSPCA Northamptonshire Branch
Statement of Financial Activities

for the year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	250,909	-	250,909	227,975
Charitable activities	4	38,563	-	38,563	49,331
Other trading activities	5	437,811	-	437,811	353,120
Investments	6	13	-	13	192
Total		727,296	-	727,296	630,618
Expenditure on:					
Raising funds	7	459,888	-	459,888	362,830
Charitable activities	8	262,213	-	262,213	203,404
Other	9	60,935	-	60,935	78,270
Total		783,036	-	783,036	644,504
Net gains on investments		-	-	-	-
Net expenditure		(55,740)	-	(55,740)	(13,886)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		(55,740)	-	(55,740)	(13,886)
Other gains and losses					
Net movement in funds		(55,740)	-	(55,740)	(13,886)
Reconciliation of funds:					
Total funds brought forward		456,189	789	456,978	470,864
Total funds carried forward		400,449	789	401,238	456,978

RSPCA Northamptonshire Branch
Balance Sheet

at 31 December 2021

Charity No. 205377		**2021**	**2020**
		£	**£**
Fixed assets			
Tangible assets	12	64,725	76,941
		64,725	76,941
Current assets			
Debtors	13	34,195	42,615
Cash at bank and in hand		335,082	364,903
		369,277	407,518
Creditors: Amount falling due within one year	14	(32,764)	(27,481)
Net current assets		336,513	380,037
Total assets less current liabilities		401,238	456,978
Net assets excluding pension asset or liability		401,238	456,978
Total net assets		401,238	456,978
The funds of the charity			
Restricted funds	15		
Restricted income funds		789	789
		789	789
Unrestricted funds	15		
General funds		400,449	456,189
		400,449	456,189
Reserves	15		
Total funds		401,238	456,978

Approved by the trustees on 09 June 2022

And signed on their behalf by:

CLent

Carol Lent (Jun 17, 2022 15:04 GMT+1)

C. Lent
Trustee
09 June 2022

1 **Accounting policies**

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Animal pens	15% reducing balance
Furniture and equipment	15% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£
Income and endowments from:			
Donations and legacies	227,975	-	227,975
Charitable activities	49,331	-	49,331
Other trading activities	353,120	-	353,120
Investments	192	-	192
Total	630,618	-	630,618
Expenditure on:			
Raising funds	362,830	-	362,830
Charitable activities	203,404	-	203,404
Other	78,270	-	78,270
Total	644,504	-	644,504
Net income	(13,886)	-	(13,886)
Net income before other gains/(losses)	(13,886)	-	(13,886)
Other gains and losses:			
Net movement in funds	(13,886)	-	(13,886)
Reconciliation of funds:			
Total funds brought forward	470,075	789	470,864
Total funds carried forward	456,189	789	456,978

3 Income from donations and legacies

	Unrestricted	Total 2021	Total 2020
	£	£	£
Legacies and bequests	41,101	41,101	10,230
Appeals, donations and subscriptions	22,794	22,794	22,565
Fundraising	38,223	38,223	45,769
Grants	148,791	148,791	149,411
	250,909	250,909	227,975

4 Income from charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Neutering subsidy	-	-	4,313
Adoptions	38,563	38,563	45,018
	38,563	38,563	49,331

5 Income from other trading activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Sales of donated goods	418,123	418,123	327,920
Rags income	13,049	13,049	19,132
Pet insurance commission	6,639	6,639	6,068
	437,811	437,811	353,120

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank interest	13	13	192
	13	13	192

7 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
Fundraising trading costs			
Rent, rates power and premises insurance	117,445	117,445	139,220
Staff costs	240,253	240,253	154,286
Repairs and maintenance	11,672	11,672	20,530
Other expenses	90,518	90,518	48,794
	459,888	459,888	362,830

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
Expenditure on charitable activities			
Rent, rates power and premises insurance	27,860	27,860	43,518
Staff costs	108,758	108,758	73,275
Repairs and maintenance	413	413	1,631
Other expenses	31,853	31,853	31,869
Direct costs	93,329	93,329	53,111
	262,213	262,213	203,404

9 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	45,096	45,096	57,127
Motor and travel costs	289	289	-
Premises costs	1,328	1,328	1,577
General administrative costs	5,049	5,049	11,543
Legal and professional costs	9,173	9,173	8,023
	60,935	60,935	78,270

10 Trustee remuneration and expenses

	2021 Number	2020 Number
The nature of the reimbursed expenses	No trustees were renumerated or paid expenses during the year	

11 Staff costs

	2021	2020
Salaries and wages	40,640	10,490
Social security costs	3,479	41,132
Pension costs	977	4,875
	45,096	56,497

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

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

	2021 Number	2020 Number
All staff	21	17
	21	17

21 (2020 - 17) of the above employees participated in the Defined Contribution Pension Scheme

12 Tangible fixed assets

	Land and buildings	Motor vehicles	Animal pens	Furniture and equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 January 2021	49,773	49,396	21,568	73,832	194,569
Additions	-	-	-	517	517
At 31 December 2021	49,773	49,396	21,568	74,349	195,086
Depreciation and impairment					
At 1 January 2021	28,474	30,545	15,564	43,045	117,628
Depreciation charge for the year	3,195	2,828	1,501	5,209	12,733
At 31 December 2021	31,669	33,373	17,065	48,254	130,361
Net book values					
At 31 December 2021	18,104	16,023	4,503	26,095	64,725
At 31 December 2020	21,299	18,851	6,004	30,787	76,941

13 Debtors

	2021	2020
	£	£
VAT recoverable	18,214	26,797
Prepayments and accrued income	15,981	15,818
	34,195	42,615

14 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	22,139	16,446
Other taxes and social security	5,586	5,478
Other creditors	1,536	1,474
Accruals	3,503	4,083
	32,764	27,481

15 **Movement in funds**

	At 1 January 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2021
		£	£	£
Restricted funds:				
Restricted income funds:				
	789	-	-	789
Total	789	-	-	789
Unrestricted funds:				
General funds	456,189	727,296	(783,036)	400,449
Total funds	456,978	727,296	(783,036)	401,238

16 **Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	64,725	-	64,725
Net current assets	335,724	789	336,513
	400,449	789	401,238

17 **Reconciliation of net debt**

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash and cash equivalents	364,903	(29,821)	335,082
	364,903	(29,821)	335,082
Net debt	364,903	(29,821)	335,082

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2021 Land and buildings	2021 Other	2020 Land and buildings	2020 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	97,876	-	113,016	-
In the second to fifth years inclusive	178,200	-	222,432	-
	276,076	-	335,448	-

Pension commitments

	2021	2020
	£	£
The pension cost charge to the charity amounted to:	6,563	4,875

19 Related party disclosures

Transactions with related parties		2021 £
Name of related party	The RSPCA Central/Headquarters	
Description of relationship between the parties	The RSPCA Central/Headquarters provides income to The RSPCA Northamptonshire branch in the form of central funding allocation and the distribution of allocated legacies.	
Description of transaction and general amounts involved	Allocation of central funding income for the year was in the sum of £26,609. Legacies received via RSPCA Central/Headquarters in the year were in the sum of £38,515.	
Name of related party	The RSPCA Central/Headquarters	
Description of relationship between the parties	The RSPCA Northamptonshire Branch pay The RSPCA Central/Headquarters for the supply of insurances and animal related supplies	
Description of transaction and general amounts involved	The amount paid to The RSPCA Central/Headquarters for the supply of insurances in the year was in the sum of £2,251. The amount paid to The RSPCA Central/Headquarters for animal related supplies for the year was in the sum of £2,596.	
Amount due from/(to) the related party		1,404

Statement of Cash flows

for the year ended 31 December 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(55,740)	(13,886)
Adjustments for:		
Depreciation of property, plant and equipment	12,733	22,793
Dividends, interest and rents from investments	(13)	(192)
Decrease/(Increase) in trade and other receivables	8,420	(3,949)
Increase/(Decrease) in trade and other payables	5,283	(2,204)
Net cash (used in)/provided by operating activities	(29,317)	2,562
Cash flows from investing activities		
Payments for property, plant and equipment	(517)	(668)
Dividends, interest and rents from investments	13	192
Net cash used in investing activities	(504)	(476)
Net cash from financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(29,821)	2,086
Cash and cash equivalents at the beginning of the year	364,903	362,817
Cash and cash equivalents at the end of the year	335,082	364,903
Components of cash and cash equivalents		
Cash and bank balances	335,082	364,903
	335,082	364,903

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Legacies and bequests	41,101	41,101	10,230
Appeals, donations and subscriptions	22,794	22,794	22,565
Fundraising	38,223	38,223	45,769
Grants	148,791	148,791	149,411
	250,909	250,909	227,975
Charitable activities			
Neutering subsidy	-	-	4,313
Adoptions	38,563	38,563	45,018
	38,563	38,563	49,331
Other trading activities			
Sales of donated goods	418,123	418,123	327,920
Rags income	13,049	13,049	19,132
Pet insurance commission	6,639	6,639	6,068
	437,811	437,811	353,120
Investments			
Bank interest	13	13	192
	13	13	192
Total income and endowments	727,296	727,296	630,618
Expenditure on:			
Costs of other trading activities			
Rent, rates power and premises insurance	117,445	117,445	139,220
Staff costs	240,253	240,253	154,286
Repairs and maintenance	11,672	11,672	20,530
Other expenses	90,518	90,518	48,794
	459,888	459,888	362,830
Total of expenditure on raising funds	459,888	459,888	362,830
Charitable activities			
Rent, rates power and premises insurance	27,860	27,860	43,518
Staff costs	108,758	108,758	73,275
Repairs and maintenance	413	413	1,631
Other expenses	31,853	31,853	31,869
Direct costs	93,329	93,329	53,111
	262,213	262,213	203,404

Total of expenditure on charitable activities	262,213	262,213	203,404
Employee costs			
Salaries/wages	40,640	40,640	10,490
Employer's NIC	3,479	3,479	41,132
Pension costs	977	977	4,875
Staff training	-	-	630
	45,096	45,096	57,127
Motor and travel costs			
Business mileage costs reimbursed	289	289	-
	289	289	-
Premises costs			
Rent	1,328	1,328	1,577
	1,328	1,328	1,577
General administrative costs			
Depreciation of Motor vehicles	-	-	-
Depreciation of Animal pens	-	-	-
Depreciation of Furniture and equipment	-	-	-
General insurances	920	920	890
Postage and couriers	180	180	325
Software, IT support and related costs	405	405	2,328
Stationery and printing	2,162	2,162	1,602
Subscriptions	-	-	300
Sundry expenses	26	26	1,598
Telephone, fax and broadband	1,356	1,356	4,500
	5,049	5,049	11,543
Legal and professional costs			
Audit/Independent examination fees	4,200	4,200	4,200
Accountancy and bookkeeping	3,602	3,602	2,025
Solicitor's fees	1,371	1,371	1,238
Other legal and professional costs	-	-	560
	9,173	9,173	8,023
Total of expenditure of other costs	60,935	60,935	78,270
Total expenditure	783,036	783,036	644,504
Net gains on investments	-	-	-
Net expenditure	(55,740)	(55,740)	(13,886)
Net expenditure before other gains/(losses)	(55,740)	(55,740)	(13,886)

Other Gains		-	-	-
Net movement in funds		(55,740)	(55,740)	(13,886)
Reconciliation of funds:				
Total funds brought forward	456,189	789	456,978	470,864
Total funds carried forward	400,449	789	401,238	456,978

Accounts

RSPCA Northamptonshire Branch

Charity No. 205377

Trustees' Report and Unaudited Accounts

31 December 2020

Contents

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 205377

Principal Office

Mill Cottage
Creation Road
Brixworth
Northamptonshire
NN6 6BW

Trustees
The following Trustees served during the year:

J. Addington (Resigned 30 June 2020)
J. Burnham
C. Dudley
M. Duester
A. Hurrell
S. Penfold
C. Statham
M. Topp

Key Management Personnel

Head of Operations	Richard Burns
Animal Centre Manager	Dawn Smith
Finance Manager	Stefanie Anderson
Retail Area Manager	Lynne Wayland

Accountants

Cavanagh Hobden
20 Gustard Wood
Wheathampstead
AL4 8RP

Bankers

Barclays Bank Plc

OBJECTIVES AND ACTIVITIES

Objects and aims
The RSPCA Northamptonshire Branch's principal objective is the prevention of cruelty to animals, centred on its inspectorate which provides a range of rescue services for abused, vulnerable and abandoned animals.

Objectives, strategies and activities
The significant activities undertaken by the charity to achieve its stated aims include:

The provision of education to affect the attitudes and behaviour of society with the goal of improving animal welfare.

Rescuing, rehabilitating and rehoming animals in need or that have been subjected to cruelty. This is largely achieved through the charity's cooperation with the national RSPCA's Inspectorate service and is supported by the operation of retail outlets across Northamptonshire that raise funds to cover the costs of providing care to these animals. The charity has six retail outlets.

Public benefit
The charity provides public benefit by promoting animal welfare standards through the provision of education and by preventing cruelty to animals through the enforcement of applicable law. This is considered to deliver a moral benefit to the wider community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of Volunteers
The charity makes use of volunteers in many areas of its operations. Volunteers are recruited via advertising in the retail outlets, on the charity's website and through social media. All volunteers receive a formal induction as well as health and safety training.

Although they play a very important role, it is impossible to quantify the contribution that volunteers make towards the overall achievements of the charity.

FINANCIAL REVIEW

The gross income of the charity for the year was £630,618, decreasing from £801,268 in 2019. This was largely the result of the forced closure of retail outlets due to lockdown during 2020.

Total resources expended in the year was £644,504 (2019: £744,007).

The resultant decrease in gross income has contributed towards a deficit for the year of (£13,886) (2019: (surplus) £57,261). At 31 December 2020 total funds stand at £456,978 (of which £789 is restricted). There were no movements on the restricted fund during the year.

£76,941 of the unrestricted fund is represented by tangible fixed assets that will be used in the charity's ongoing operations, and are not therefore liquid funds available for immediate use.

Policy on reserves

The charity's main income source is donations. The branches have leased shops that represent a financial commitment. The Charity therefore keeps at least three months running costs in reserves to provide sufficient working capital to run and maintain the leased premises.

Principal funding sources

The charity's principal funding sources are sales from its retail outlets, as well as legacies and donations from the general public.

Donations of goods from the public are vital in enabling the shops to generate income to fund the charity's core activities.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The charity will continue to focus on its core objectives of preventing cruelty to animals and the general promotion of animal welfare. These will continue to be achieved largely through cooperation with the national RSPCA's inspectorate service, and funded mainly through public cash donations and sales of donated goods via the charity's various retail outlets.

There is an intention to expand the reach of the charity's activities so that it can help a wider range of animals in the future.

Activities planned to achieve aims

The charity hopes to expand upon its current facilities with the ultimate aim to open an Animal Centre in order to accommodate a wider range of animals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The charity is governed by the RSPCA branch rules effective 18 February 2009.

Recruitment and appointment of trustees

The charity is governed by elected trustees, appointed annually by way of a members' ballot which is held at the Annual General Meeting.

Organisational structure

The trustees meet with the Head of Operations on a monthly basis where decisions on policy and practice are made. Routine decisions concerning the day to day running of the charity are delegated to the Head of Operations. If higher level decisions need to be made in the period between trustee meetings, votes are acquired via email. These decisions are discussed at the next trustee meeting and recorded via board minutes.

In order for the Branch to be run by a local committee, a minimum of seven trustees must be appointed. If less than seven are elected, then the RSPCA's Governing Council are required to take control and appoint temporary officers to administer the Branch's affairs.

Induction and training of trustees

All new trustees are briefed on their responsibilities and are provided with an information pack outlining what the role entails. They are also given access to the RSPCA online portal which provides extensive information and advice on their responsibilities as a trustee.

Arrangements for setting key management personnel remuneration

Key management personnel comprises the Head of Operations.

The remuneration of key management personnel is usually benchmarked against other RSPCA branches and similar sized animal welfare charities. All remuneration is authorised by the trustees before being set.

The RSPCA Network

Employees are linked to the National Society via a designated contract.

The charity works together with other RSPCA branches to help rehome long stay animals.

Major risks and management of those risks

Legacies remain an important source of income for the charity, but the amount and frequency of legacies is unpredictable, meaning that income can fluctuate significantly from year to year.
Costs are carefully controlled by the team to ensure that sufficient resources are at hand to cover day to day operational expenditure.

Financial Instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

Management carefully manage and plan expenditure to ensure that costs are covered by the more stable and predictable income sources of shop sales and donations.

Cash reserves are held in liquid funds and can therefore be accessed to meet the immediate cash flow requirements of the charity.

Credit risk

The charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

Liquidity risk

The charity does not currently have any active overdrafts or loans. Given the charity's current financial commitments and the level of reserves held, liquidity risk is considered to be low.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

M. Topp
Trustee
23 June 2021

Independent Examiner's Report to the trustees of RSPCA Northamptonshire Branch

I report to the trustees on my examination of the accounts of RSPCA Northamptonshire Branch for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did 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.

Teresa Cavanagh FCCA
Association of Chartered Certified Accountants
Cavanagh Hobden
20 Gustard Wood
Wheathampstead

AL4 8RP
23 June 2021

for the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and legacies	3	227,975	-	227,975	178,510
Charitable activities	4	49,331	-	49,331	61,547
Other trading activities	5	353,120	-	353,120	560,448
Investments	6	192	-	192	763
Total		630,618	-	630,618	801,268
Expenditure on:					
Raising funds	7	362,830	-	362,830	482,965
Charitable activities	8	203,404	-	203,404	243,891
Other	9	78,270	-	78,270	17,151
Total		644,504	-	644,504	744,007
Net gains on investments		-	-	-	-
Net (expenditure)/income		(13,886)	-	(13,886)	57,261
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(13,886)	-	(13,886)	57,261
Other gains and losses					
Net movement in funds		(13,886)	-	(13,886)	57,261
Reconciliation of funds:					
Total funds brought forward		470,075	789	470,864	413,603
Total funds carried forward		456,189	789	456,978	470,864

Balance Sheet

at 31 December 2020

Charity No. 205377		2020	2019
		£	£
Fixed assets			
Tangible assets	11	76,941	99,066
		76,941	99,066
Current assets			
Debtors	12	42,615	38,666
Cash at bank and in hand		364,903	362,817
		407,518	401,483
Creditors: Amount falling due within one year	13	(27,481)	(29,685)
Net current assets		380,037	371,798
Total assets less current liabilities		456,978	470,864
Net assets excluding pension asset or liability		456,978	470,864
Total net assets		456,978	470,864
The funds of the charity			
Restricted funds	14		
Restricted income funds		789	789
		789	789
Unrestricted funds	14		
General funds		456,189	470,075
		456,189	470,075
Reserves	14		
Total funds		456,978	470,864

Approved by the trustees on 22 June 2021

And signed on their behalf by:

M. Topp
Trustee
23 June 2021

for the year ended 31 December 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic if Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25%% reducing balance
Animal pens	15%% reducing balance
Furniture and equipment	15%% reducing balance

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£
Income and endowments from:			
Donations and legacies	158,509	20,000	178,509
Charitable activities	61,547	-	61,547
Other trading activities	560,449	-	560,449
Investments	763	-	763
Total	781,268	20,000	801,268
Expenditure on:			
Raising funds	482,965	-	482,965
Charitable activities	231,765	17,000	248,765
Other	9,277	3,000	12,277
Total	724,007	20,000	744,007
Net income	57,261	-	57,261
Net income before other gains/(losses)	57,261	-	57,261
Other gains and losses:			
Net movement in funds	57,261	-	57,261
Reconciliation of funds:			
Total funds brought forward	412,814	789	413,603
Total funds carried forward	470,075	789	470,864

3 Income from donations and legacies

	Unrestricted	Total 2020	Total 2019
	£	£	£
Legacies and bequests	10,230	10,230	13,533
Appeals, donations and subscriptions	22,565	22,565	8,011
Fundraising	45,769	45,769	112,807
Grants	149,411	149,411	44,159
	227,975	227,975	178,510

4 Income from charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Neutering subsidy	4,313	4,313	16,422
Adoptions	45,018	45,018	45,125
	49,331	49,331	61,547

5 Income from other trading activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Sales of donated goods	327,920	327,920	514,982
Rags income	19,132	19,132	41,397
Pet insurance commission	6,068	6,068	4,069
	353,120	353,120	560,448

6 Income from investments

	Unrestricted	Total 2020	Total 2019
	£	£	£
Bank interest	192	192	763
	192	192	763

7 Expenditure on raising funds

	Unrestricted	Total 2020	Total 2019
	£	£	£
Fundraising trading costs			
Rent, rates, light, heat, power and premises insurance	139,220	139,220	140,015
Staff costs	154,286	154,286	250,250
Repairs and maintenance	20,530	20,530	30,242
Other expenses	48,794	48,794	62,458
	362,830	362,830	482,965

8 Expenditure on charitable activities

	Unrestricted	Total 2020	Total 2019
	£	£	£
Expenditure on charitable activities			
Rent, rates, light, heat, power and premises insurance	43,518	43,518	16,675
Staff costs	73,275	73,275	37,523
Repairs and maintenance	1,631	1,631	3,006
Other expenses	31,869	31,869	37,030
Grants made	53,111	53,111	149,657
Governance costs			
	203,404	203,404	243,891

9 Other expenditure

	Unrestricted	Total 2020	Total 2019
	£	£	£
Legal fees	-	-	8,737
Fundraising expenditure (from restricted funds)	-	-	3,000
Fundraising expenditure	-	-	540
Employee costs	57,127	57,127	4,874
Premises costs	1,577	1,577	-
General administrative costs	11,543	11,543	-
Legal and professional costs	8,023	8,023	-
	78,270	78,270	17,151

10 Staff costs

Salaries and wages	10,490	-
Social security costs	41,132	-
Pension costs	4,875	4,874
	56,497	4,874

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

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

	2020 Number	2019 Number
All staff	17	17
	17	17

13 (2019 - 13) of the above employees participated in the Defined Contribution Pension Scheme

11 Tangible fixed assets

	Land and buildings	Motor vehicles	Animal pens	Furniture and equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 January 2020	49,773	49,396	21,568	73,164	193,901
Additions	-	-	-	668	668
At 31 December 2020	49,773	49,396	21,568	73,832	194,569
Depreciation and impairment					
At 1 January 2020	21,008	23,136	13,563	37,128	94,835
Depreciation charge for the year	7,466	7,409	2,001	5,917	22,793
At 31 December 2020	28,474	30,545	15,564	43,045	117,628
Net book values					
At 31 December 2020	21,299	18,851	6,004	30,787	76,941
At 31 December 2019	28,765	26,260	8,005	36,036	99,066

12 Debtors

	2020	2019
	£	£
VAT recoverable	26,797	22,584
Prepayments and accrued income	15,818	16,082
	42,615	38,666

13 Creditors:
amounts falling due within one year

	2020	2019
	£	£
Trade creditors	16,446	16,611
Other taxes and social security	5,478	-
Other creditors	1,474	8,492
Accruals and deferred income	4,083	4,582
	27,481	29,685

14 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 December 2020
		£	£	£
Restricted funds:				
Restricted income funds:				
	789	-	-	789
Total	789	-	-	789
Unrestricted funds:				
General funds	470,075	630,618	(644,504)	456,189
Revaluation Reserves:				
Total funds	470,864	630,618	(644,504)	456,978

15 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	76,941	76,941
Net current assets	380,037	380,037
	456,978	456,978

16 Reconciliation of net debt

	At 1 January 2020	Cash flows	New HP/Finance leases	At 31 December 2020
	£	£	£	£
Cash and cash equivalents	362,817	2,086		364,903
	362,817	2,086	-	364,903
Net debt	362,817	2,086	-	364,903

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2020 Land and buildings	2020 Other	2019 Land and buildings	2019 Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	113,016	-	131,472	-
In the second to fifth years inclusive	222,432	-	224,716	-
	335,448	-	356,188	-

Pension commitments

	2020	2019
	£	£
The pension cost charge to the charity amounted to:	4,875	4,874

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:			
Donations and legacies			
Legacies and bequests	10,230	10,230	13,533
Appeals, donations and subscriptions	22,565	22,565	8,011
Fundraising	45,769	45,769	112,807
Grants	149,411	149,411	44,159
	227,975	227,975	178,510
Charitable activities			
Neutering subsidy	4,313	4,313	16,422
Adoptions	45,018	45,018	45,125
	49,331	49,331	61,547
Other trading activities			
Sales of donated goods	327,920	327,920	514,982
Rags income	19,132	19,132	41,397
Pet insurance commission	6,068	6,068	4,069
	353,120	353,120	560,448
Investments			
Bank interest	192	192	763
	192	192	763
Total income and endowments	630,618	630,618	801,268
Expenditure on:			
Costs of other trading activities			
Rent, rates, light, heat, power and premises insurance	139,220	139,220	140,015
Staff costs	154,286	154,286	250,250
Repairs and maintenance	20,530	20,530	30,242
Other expenses	48,794	48,794	62,458
	362,830	362,830	482,965
Total of expenditure on raising funds	362,830	362,830	482,965
Charitable activities			
Rent, rates, light, heat, power and premises insurance	43,518	43,518	16,675
Staff costs	73,275	73,275	37,523
Repairs and maintenance	1,631	1,631	3,006
Other expenses	31,869	31,869	37,030
Grants made	53,111	53,111	149,657
	203,404	203,404	243,891

Total of expenditure on charitable activities	203,404	203,404	243,891
Other expenditure			
Legal fees	-	-	8,737
Fundraising expenditure (from restricted funds)	-	-	3,000
Fundraising expenditure	-	-	540
	-	-	12,277
Employee costs			
Salaries/wages	10,490	10,490	-
Employer's NIC	41,132	41,132	-
Pension costs	4,875	4,875	4,874
Staff training	630	630	-
	57,127	57,127	4,874
Premises costs			
Rent	1,577	1,577	-
	1,577	1,577	-
General administrative costs, including depreciation and amortisation			
Depreciation of Motor vehicles	-	-	-
Depreciation of Animal pens	-	-	-
Depreciation of Furniture and equipment	-	-	-
General insurances	890	890	-
Postage and couriers	325	325	-
Software, IT support and related costs	2,328	2,328	-
Stationery and printing	1,602	1,602	-
Subscriptions	300	300	-
Sundry expenses	1,598	1,598	-
Telephone, fax and broadband	4,500	4,500	-
	11,543	11,543	-
Legal and professional costs			
Audit/Independent examination fees	4,200	4,200	-
Accountancy and bookkeeping	2,025	2,025	-
Solicitor's fees	1,238	1,238	-
Other legal and professional costs	560	560	-
	8,023	8,023	-
Total of expenditure of other costs	78,270	78,270	17,151
Total expenditure	644,504	644,504	744,007
Net gains on investments	-	-	-
Net (expenditure)/income	(13,886)	(13,886)	57,261
Net (expenditure)/income before other gains/(losses)	(13,886)	(13,886)	57,261
Other Gains	-	-	-

Net movement in funds			(13,886)	(13,886)	57,261
Reconciliation of funds:					
Total funds brought forward	,	7 8 9	-	470,864	413,603
Total funds carried forward	,	7 8 9	-	456,978	470,864

RSPCA Northamptonshire Branch
Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

M. Topp
Trustee
23 June 2021

C Dudley.

CAROL DUDLEY.
CHAIR OF TRUSTEES

RSPCA Northamptonshire Branch

Balance Sheet

at 31 December 2020

Charity No. 205377	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	11	76,941	99,066
		76,941	99,066
Current assets			
Debtors	12	42,615	38,666
Cash at bank and in hand		364,903	362,817
		407,518	401,483
Creditors: Amount falling due within one year	13	(27,481)	(29,685)
Net current assets		380,037	371,798
Total assets less current liabilities		456,978	470,864
Net assets excluding pension asset or liability		456,978	470,864
Total net assets		456,978	470,864
The funds of the charity			
Restricted funds	14		
Restricted income funds		789	789
		789	789
Unrestricted funds	14		
General funds		456,189	470,075
		456,189	470,075
Reserves	14		
Total funds		456,978	470,864

Approved by the trustees on 22 June 2021

And signed on their behalf by:

M. Topp
Trustee
23 June 2021

CAROL DUDLEY
CHAIR OF TRUSTEES.