

RSPCA Northamptonshire Branch

Charity No. 205377

Trustees' Report and Unaudited Accounts

31 December 2021

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RSPCA Northamptonshire Branch
Trustees Annual Report

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.

RSPCA Northamptonshire Branch

Trustees Annual Report

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).

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



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

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
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
		<u>64,725</u>	<u>76,941</u>
Current assets			
Debtors	13	34,195	42,615
Cash at bank and in hand		335,082	364,903
		<u>369,277</u>	<u>407,518</u>
Creditors: Amount falling due within one year	14	(32,764)	(27,481)
Net current assets		<u>336,513</u>	<u>380,037</u>
Total assets less current liabilities		<u>401,238</u>	<u>456,978</u>
Net assets excluding pension asset or liability		<u>401,238</u>	<u>456,978</u>
Total net assets		<u><u>401,238</u></u>	<u><u>456,978</u></u>
The funds of the charity			
Restricted funds	15		
Restricted income funds		789	789
		<u>789</u>	<u>789</u>
Unrestricted funds	15		
General funds		400,449	456,189
		<u>400,449</u>	<u>456,189</u>
Reserves	15		
Total funds		<u><u>401,238</u></u>	<u><u>456,978</u></u>

Approved by the trustees on 09 June 2022

And signed on their behalf by:



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 of 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.

Notes to the Accounts

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 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
	<u>437,811</u>	<u>437,811</u>	<u>353,120</u>

6 Income from investments

	Unrestricted	Total 2021	Total 2020
	£	£	£
Bank interest	13	13	192
	<u>13</u>	<u>13</u>	<u>192</u>

7 Expenditure on raising funds

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Fundraising trading costs</i>			
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
	<u>459,888</u>	<u>459,888</u>	<u>362,830</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2021	Total 2020
	£	£	£
<i>Expenditure on charitable activities</i>			
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
	<u>262,213</u>	<u>262,213</u>	<u>203,404</u>

9 Other expenditure

	Unrestricted	Total	Total
		2021	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
	<u>60,935</u>	<u>60,935</u>	<u>78,270</u>

10 Trustee remuneration and expenses

	2021	2020
	Number	Number
The nature of the reimbursed expenses	No trustees were remunerated 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
	<u>45,096</u>	<u>56,497</u>

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	2020
	Number	Number
All staff	21	17
	<u>21</u>	<u>17</u>

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	<u>49,773</u>	<u>49,396</u>	<u>21,568</u>	<u>74,349</u>	<u>195,086</u>
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	<u>31,669</u>	<u>33,373</u>	<u>17,065</u>	<u>48,254</u>	<u>130,361</u>
Net book values					
At 31 December 2021	<u>18,104</u>	<u>16,023</u>	<u>4,503</u>	<u>26,095</u>	<u>64,725</u>
At 31 December 2020	<u>21,299</u>	<u>18,851</u>	<u>6,004</u>	<u>30,787</u>	<u>76,941</u>

13 Debtors

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

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
	<u>32,764</u>	<u>27,481</u>

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
<i>Total</i>	<u>789</u>	<u>-</u>	<u>-</u>	<u>789</u>
Unrestricted funds:				
General funds	456,189	727,296	(783,036)	400,449
Total funds	<u>456,978</u>	<u>727,296</u>	<u>(783,036)</u>	<u>401,238</u>

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
	<u>400,449</u>	<u>789</u>	<u>401,238</u>

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
	<u>364,903</u>	<u>(29,821)</u>	<u>335,082</u>
Net debt	<u>364,903</u>	<u>(29,821)</u>	<u>335,082</u>

18 Commitments

Operating lease commitments

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

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

Pension commitments

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

19 Related party disclosures

	2021
	£
Transactions with related parties	
<i>Name of related party</i>	The RSPCA Central/Headquarters
<i>Description of relationship between the parties</i>	The RSPCA Central/Headquarters provides income to The RSPCA Northamptonshire branch in the form of central funding allocation and the distribution of allocated legacies.
<i>Description of transaction and general amounts involved</i>	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.
<i>Name of related party</i>	The RSPCA Central/Headquarters
<i>Description of relationship between the parties</i>	The RSPCA Northamptonshire Branch pay The RSPCA Central/Headquarters for the supply of insurances and animal related supplies
<i>Description of transaction and general amounts involved</i>	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.
<i>Amount due from/(to) the related party</i>	1,404

RSPCA Northamptonshire Branch

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	<u>(29,317)</u>	<u>2,562</u>
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	<u>(504)</u>	<u>(476)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
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	<u>335,082</u>	<u>364,903</u>
Components of cash and cash equivalents		
Cash and bank balances	335,082	364,903
	<u>335,082</u>	<u>364,903</u>

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities
for the year ended 31 December 2021

	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
	<u>250,909</u>	<u>250,909</u>	<u>227,975</u>
Charitable activities			
Neutering subsidy	-	-	4,313
Adoptions	38,563	38,563	45,018
	<u>38,563</u>	<u>38,563</u>	<u>49,331</u>
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
	<u>437,811</u>	<u>437,811</u>	<u>353,120</u>
Investments			
Bank interest	13	13	192
	<u>13</u>	<u>13</u>	<u>192</u>
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
	<u>459,888</u>	<u>459,888</u>	<u>362,830</u>
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
	<u>262,213</u>	<u>262,213</u>	<u>203,404</u>

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities

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
	<u>45,096</u>	<u>45,096</u>	<u>57,127</u>
Motor and travel costs			
Business mileage costs reimbursed	289	289	-
	<u>289</u>	<u>289</u>	<u>-</u>
Premises costs			
Rent	1,328	1,328	1,577
	<u>1,328</u>	<u>1,328</u>	<u>1,577</u>
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
	<u>5,049</u>	<u>5,049</u>	<u>11,543</u>
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
	<u>9,173</u>	<u>9,173</u>	<u>8,023</u>
Total of expenditure of other costs	<u>60,935</u>	<u>60,935</u>	<u>78,270</u>
Total expenditure	<u>783,036</u>	<u>783,036</u>	<u>644,504</u>
Net gains on investments	-	-	-
Net expenditure	<u>(55,740)</u>	<u>(55,740)</u>	<u>(13,886)</u>
Net expenditure before other gains/(losses)	<u>(55,740)</u>	<u>(55,740)</u>	<u>(13,886)</u>

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities

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	<u>400,449</u>	<u>789</u>	<u>401,238</u>	<u>456,978</u>