

RSPCA Northamptonshire Branch

Charity No. 205377

Trustees' Report and Unaudited Accounts

31 December 2023

	Pages
Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash flows	11 to 20
Notes to the Accounts	21
Detailed Statement of Financial Activities	22 to 24

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

RSPCA Northamptonshire Branch
Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
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
		<u>57,186</u>	<u>64,626</u>
Current assets			
Debtors	14	36,257	40,279
Cash at bank and in hand		380,926	373,116
		<u>417,183</u>	<u>413,395</u>
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		<u>427,528</u>	<u>424,170</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		789	789
		<u>789</u>	<u>789</u>
Unrestricted funds	16		
General funds		426,739	423,381
		<u>426,739</u>	<u>423,381</u>
Reserves	16		
Total funds		<u>427,528</u>	<u>424,170</u>

Approved by the trustees on 31 December 2023

And signed on their behalf by:

C. Lent

Trustee

20th June 2024

for the year ended 31 December 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 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.

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
	<u>754,197</u>	<u>754,197</u>	<u>619,563</u>

6 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank interest	1,761	1,761	226
	<u>1,761</u>	<u>1,761</u>	<u>226</u>

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Legacies and bequests	44,802	44,802	-
<i>Fundraising trading costs</i>			
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
	<u>73,128</u>	<u>73,128</u>	<u>102,130</u>
	<u>636,206</u>	<u>636,206</u>	<u>520,059</u>

8 Expenditure on charitable activities

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

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
	<u>97,790</u>	<u>97,790</u>	<u>74,986</u>

10 Trustee remuneration and expenses

	2023 Number	2022 Number
The nature of the reimbursed expenses	No trustees were remunerated 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
	<u>60,555</u>	<u>49,101</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:

	2023 Number	2022 Number
All staff	25	22
	<u>25</u>	<u>22</u>

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	<u>5,756</u>	<u>5,756</u>
Net book values		
At 31 December 2023	<u>5,756</u>	<u>5,756</u>
At 31 December 2022	<u>5,756</u>	<u>5,756</u>

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	<u>49,773</u>	<u>49,396</u>	<u>21,568</u>	<u>82,495</u>	<u>203,232</u>
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	<u>36,692</u>	<u>37,820</u>	<u>19,035</u>	<u>58,255</u>	<u>151,802</u>
Net book values					
At 31 December 2023	<u>13,081</u>	<u>11,576</u>	<u>2,533</u>	<u>24,240</u>	<u>51,430</u>
At 31 December 2022	<u>15,389</u>	<u>13,619</u>	<u>3,377</u>	<u>26,485</u>	<u>58,870</u>

14 Debtors

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

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
	<u>46,841</u>	<u>53,851</u>

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
<i>Total</i>	<u>789</u>	<u>-</u>	<u>-</u>	<u>789</u>
Unrestricted funds:				
General funds	423,381	998,235	(994,877)	426,739
Total funds	<u>424,170</u>	<u>998,235</u>	<u>(994,877)</u>	<u>427,528</u>

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
	<u>426,739</u>	<u>789</u>	<u>427,528</u>

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
	<u>373,116</u>	<u>7,810</u>	<u>380,926</u>
Net debt	<u>373,116</u>	<u>7,810</u>	<u>380,926</u>

19 Commitments

Operating lease commitments

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

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

Pension commitments

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

20 Related party disclosures

		2023	2022
		£	£
<i>Transactions with related parties</i>			
<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 £27,357. Legacies received via RSPCA Central/Headquarters in the year were in the sum of £130,602.		
<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, animal related supplies and for the support fundraising activities.		
<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 £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.		
<i>Amount due from/(to) the related party</i>		334	721

RSPCA Northamptonshire Branch
Statement of Cash flows
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	<u>8,544</u>	<u>49,215</u>
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	<u>(734)</u>	<u>(11,181)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
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	<u>380,926</u>	<u>373,116</u>
Components of cash and cash equivalents		
Cash and bank balances	380,926	373,116
	<u>380,926</u>	<u>373,116</u>

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities
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
	<u>206,807</u>	<u>-</u>	<u>206,807</u>	<u>186,771</u>
Charitable activities				
Adoptions	35,470	-	35,470	37,926
	<u>35,470</u>	<u>-</u>	<u>35,470</u>	<u>37,926</u>
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
	<u>754,197</u>	<u>-</u>	<u>754,197</u>	<u>619,563</u>
Investments				
Bank interest	1,761	-	1,761	226
	<u>1,761</u>	<u>-</u>	<u>1,761</u>	<u>226</u>
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	-
	<u>44,802</u>	<u>-</u>	<u>44,802</u>	<u>-</u>
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
	<u>73,128</u>	<u>-</u>	<u>73,128</u>	<u>102,130</u>
	<u>591,404</u>	<u>-</u>	<u>591,404</u>	<u>520,059</u>
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
	<u>17,416</u>	<u>-</u>	<u>17,416</u>	<u>17,103</u>

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities

Grants made	101,996	-	101,996	87,526
	<u>260,881</u>	<u>-</u>	<u>260,881</u>	<u>226,509</u>
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
	<u>60,555</u>	<u>-</u>	<u>60,555</u>	<u>49,101</u>
Motor and travel costs				
Travel and subsistence	452	-	452	-
Business mileage costs reimbursed	5,848	-	5,848	3,660
	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>3,660</u>
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
	<u>13,038</u>	<u>-</u>	<u>13,038</u>	<u>11,191</u>
Legal and professional costs				
Audit/Independent examination fees	-	-	-	4,200
Accountancy and bookkeeping	17,897	-	17,897	6,834
	<u>17,897</u>	<u>-</u>	<u>17,897</u>	<u>11,034</u>
Total of expenditure of other costs	<u>97,790</u>	<u>-</u>	<u>97,790</u>	<u>74,986</u>
Total expenditure	994,877	-	994,877	821,554
Net gains on investments	-	-	-	-
	<u>3,358</u>	<u>-</u>	<u>3,358</u>	<u>22,932</u>
Net income				
Net income before other gains/(losses)	3,358	-	3,358	22,932
Other Gains	-	-	-	-

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities

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