

RSPCA Northamptonshire Branch

Charity No. 205377

Trustees' Report and Unaudited Accounts

31 December 2024

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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.

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

RSPCA Northamptonshire Branch
Statement of Financial Activities
for the year ended 31 December 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
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
		<u>49,246</u>	<u>57,186</u>
Current assets			
Debtors	14	36,238	36,257
Cash at bank and in hand		296,142	380,926
		<u>332,380</u>	<u>417,183</u>
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		<u>315,011</u>	<u>427,528</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		314,222	426,739
		<u>314,222</u>	<u>426,739</u>
Reserves	16		
Total funds		<u>315,011</u>	<u>427,528</u>

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

for the year ended 31 December 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 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.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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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.
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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.
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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.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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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.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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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
	<u>847,003</u>	<u>847,003</u>	<u>754,197</u>

6 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest	726	726	1,761
	<u>726</u>	<u>726</u>	<u>1,761</u>

7 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Costs of generating voluntary income</i>			
Legacies and bequests	8,174	8,174	44,802
<i>Fundraising trading costs</i>			
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
	<u>728,504</u>	<u>728,504</u>	<u>636,206</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
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
<i>Governance costs</i>			
	<u>269,289</u>	<u>269,289</u>	<u>260,881</u>

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
	<u>114,094</u>	<u>114,094</u>	<u>97,790</u>

10 Trustee remuneration and expenses

	2024 Number	2023 Number
The nature of the reimbursed expenses	No trustees were remunerated 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
	<u>74,163</u>	<u>60,555</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:

	2024 Number	2023 Number
All staff	27	25
	<u>27</u>	<u>25</u>

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	<u>5,756</u>	<u>5,756</u>
Net book values		
At 31 December 2024	<u>5,756</u>	<u>5,756</u>
At 31 December 2023	<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 2024	49,773	49,396	21,568	82,495	203,232
Additions	-	-	-	783	783
At 31 December 2024	<u>49,773</u>	<u>49,396</u>	<u>21,568</u>	<u>83,278</u>	<u>204,015</u>
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	<u>38,654</u>	<u>39,557</u>	<u>19,668</u>	<u>62,646</u>	<u>160,525</u>
Net book values					
At 31 December 2024	<u>11,119</u>	<u>9,839</u>	<u>1,900</u>	<u>20,632</u>	<u>43,490</u>
At 31 December 2023	<u>13,081</u>	<u>11,576</u>	<u>2,533</u>	<u>24,240</u>	<u>51,430</u>

14 Debtors

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

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
	<u>66,615</u>	<u>46,841</u>

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
<i>Total</i>	<u>789</u>	<u>-</u>	<u>-</u>	<u>789</u>
Unrestricted funds:				
General funds	426,739	999,370	(1,111,887)	314,222
Total funds	<u>427,528</u>	<u>999,370</u>	<u>(1,111,887)</u>	<u>315,011</u>

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
	<u>314,222</u>	<u>789</u>	<u>315,011</u>

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
	<u>380,926</u>	<u>(84,784)</u>	<u>296,142</u>
Net debt	<u>380,926</u>	<u>(84,784)</u>	<u>296,142</u>

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	-
	<u>384,267</u>	<u>-</u>	<u>258,642</u>	<u>-</u>

Pension commitments

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

20 Related party disclosures

		2024	2023
		£	£
<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 £58,631. There were no legacies received via RSPCA Central/Headquarters in the year.		
<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. 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.		
<i>Description of transaction and general amounts involved</i>	The amount paid to The RSPCA Central/Headquarters for the support of fundraising activities in the year was in the sum of £2,871.		
<i>Amount due from/(to) the related party</i>		2,841	334

RSPCA Northamptonshire Branch
Statement of Cash flows
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	<u>(84,727)</u>	<u>8,544</u>
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	<u>(57)</u>	<u>(734)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
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	<u>296,142</u>	<u>380,926</u>
Components of cash and cash equivalents		
Cash and bank balances	296,142	380,926
	<u>296,142</u>	<u>380,926</u>

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted funds		Total funds	Total funds
	2024	2024	2024	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
	<u>119,849</u>	<u>-</u>	<u>119,849</u>	<u>206,807</u>
Charitable activities				
Adoptions	31,792	-	31,792	35,470
	<u>31,792</u>	<u>-</u>	<u>31,792</u>	<u>35,470</u>
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
	<u>847,003</u>	<u>-</u>	<u>847,003</u>	<u>754,197</u>
Investments				
Bank interest	726	-	726	1,761
	<u>726</u>	<u>-</u>	<u>726</u>	<u>1,761</u>
Total income and endowments	<u>999,370</u>	<u>-</u>	<u>999,370</u>	<u>998,235</u>
Expenditure on:				
Costs of generating donations and legacies				
Legacies and bequests	8,174	-	8,174	44,802
	<u>8,174</u>	<u>-</u>	<u>8,174</u>	<u>44,802</u>
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
	<u>720,330</u>	<u>-</u>	<u>720,330</u>	<u>591,404</u>
Total of expenditure on raising funds	<u>728,504</u>	<u>-</u>	<u>728,504</u>	<u>636,206</u>
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

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities

	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

RSPCA Northamptonshire Branch
Detailed Statement of Financial Activities

Reconciliation of funds:

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

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

Final Audit Report

2025-07-08

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