

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2021  
for  
RSPCA Derby & District Branch**

Bourne & Co.  
Chartered Accountants  
3 Charnwood Street  
Derby  
Derbyshire  
DE1 2GY

**RSPCA Derby & District Branch**

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for the Year Ended 31 December 2021**

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**RSPCA Derby & District Branch**

**Reference and Administrative Details  
for the Year Ended 31 December 2021**

**TRUSTEES**

Mrs J Morgan  
Mrs D Turner  
Mrs J Turner (resigned 31.3.2022)  
Mr J Walsh  
Ms M McKenzie-Cooper  
Ms A Greenall  
Ms A Pervin  
Ms M Harper  
Ms S Whetton  
Mrs C Howell (resigned 1.8.2021)

**PRINCIPAL ADDRESS**

45 Abbey Street  
Derby  
DE22 3SJ

**REGISTERED CHARITY NUMBER**

222620

**INDEPENDENT EXAMINER**

Bourne & Co.  
Chartered Accountants  
3 Charnwood Street  
Derby  
Derbyshire  
DE1 2GY

**RSPCA Derby & District Branch**  
**Report of the Trustees**  
**for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Protection of Animals (RSPCA), carrying out its direct animal welfare work in the Derby and District area.

The objectives of the Branch are to promote the work and objectives of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focussed on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

**OBJECTIVES AND ACTIVITIES**

**Objectives and public benefit statement**

The Branch's primary goal is captured under the heading "Rescue, Rehabilitate and Rehome". The philosophy of the Branch is best described as doing all within its remit to support responsible pet ownership, in support of the wider goals of the Society and in compliance with the Society's branch rules.

**Advance of animal welfare**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following sections of this report, focus on promoting kindness and preventing, or suppressing, cruelty to animals, and are undertaken to further these purposes for the public benefit.

**Social investments**

The Charity implements these objectives through the activities of the Animal Centre. The Centre cares for abandoned or mistreated animals and operates a re-homing programme. The charity shops in Long Eaton, Belper, Ripley, Alvaston, Chaddesden, and Ilkeston provide vital income to fund this work. Volunteers also provide invaluable support to the work of the Branch.

## **RSPCA Derby & District Branch**

### **Report of the Trustees for the Year Ended 31 December 2021**

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable activities pursued for the public benefit**

We support our local inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals, in England and Wales, by bringing prosecutions. This work is key to "the prevention or suppression of cruelty" part of the RSPCA objectives, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

Outside of the current covid restrictions we provide low-cost micro-chipping, claw clipping and welfare neutering vouchers for companion animals in the Branch area.

We undertake community action events to support local communities with pet care advice and services. This work promotes responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, flea treatment, neutering, micro-chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We rehome animals in need, at low cost, to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to peoples physical and mental health, we consider the provision of pets as secondary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of the animals, and therefore would fall outside of our objectives, to rehome to those who could not afford them.

At present we have very little capacity to take in lost animals and take steps to reunite them with owners, but we are always looking to help where we can. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves, and to people, through road traffic accidents. We respond to enquiries (direct, through social media and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice whenever we can through both organised events and in response to individual queries. The public benefits through the promotion of responsible pet ownership.

Whilst our volunteering opportunities have been curtailed by the covid pandemic, we normally provide volunteering opportunities for those who wish to support our work, including trusteeship, animal fostering, home visiting, fundraising and events support, dog walking and animal socialisation, animal care, administration and retail. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During 2021 the Animal Centre re-homed 108 dogs (2020 - 105), 310 cats (2020 - 384) and 410 other animals (2020 - 412) as well as providing support to the RSPCA Inspectorate.

Total incoming resources for the year amounted to £847,434 (2020 - £865,724) including legacies of £154,675 (2020 - £229,247).

Expenditure for the year equalled £846,463 (2020 - £842,318) and investment gains amounted to £41,266 (2020 - £48,931) resulting in a net surplus for the year of £42,237 (2020 - £72,337).

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Branch holds reserves in order that the levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources.

Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

It is the opinion of the trustees that existing reserves are sufficient to meet any reduction in incoming resources. At 31 December 2021 our readily available reserves amounted to £755,484 which are represented by cash at bank and our investments.

Our total reserves amounted to £1,239,100 which are all unrestricted and there are no restricted reserves.

**RSPCA Derby & District Branch**  
**Report of the Trustees**  
**for the Year Ended 31 December 2021**

**SUMMARY OF BRANCH ACTIVITIES IN 2021**

2021 was another year significantly affected by the Covid 19 pandemic. We started the year with very severe limitations on our activities but these progressively eased and we finished the year back to (almost) normal operations. Some of our staff were affected by Covid but on the whole we managed to avoid major problems. This is a tribute to all our staff who kept themselves and each other safe whilst continuing to care for our animals and raise much needed funds.

**Animal Centre**

We did manage to make some improvements at Abbey Street, notably creating a new Vet room which allows our vet to undertake regular health checks and minor treatments of animals on site. We have also converted another room into a dog food preparation area in accordance with licencing requirements. We want to make some more substantial investments especially in small animal accommodation and dog exercising facilities and we hope to announce some very exciting developments in the near future.

During 2021 we rehomed 828 animals, somewhat less than previous years but a great achievement given the challenges of operating with reduced staff and other restrictions. We expect in 2022 to increase this number again, but we will of course want to ensure the quality of care is high and isn't compromised as a result. The Branch is very proud of the standard of care we provide and the Board believes that retaining this culture in the Branch is a priority.

**Finances**

Financially we finished the year better than budget which given the uncertainties we faced at the start of the year was a fantastic result. The various government support schemes were a big help and we were able to pay all furloughed staff 100% of salary. The Board felt this was important as so many of our staff are on, or close to, the statutory minimum wage and even a small loss of income is a challenge for them. We were fortunate to receive substantial legacy income of £154k which was £46k below budget but still a very good result. We have been notified of substantial further legacies that we will receive in the future which gives the Board confidence to invest. We launched a free will writing service with 'Bequeathed' and partnered with another organisation to launch a lottery early in 2022. Expenditure was close to budget and, with the continued government support grants, income was better than budget. This means we end 2021 in a position where the Branch can invest in the future.

**Staff and Trustees**

At the end of the year Heather Price, Deputy Branch Manager and Animal Centre Manager, left after 7 years at the Branch and we wish her well in her new career. Cheryl Howell left the Board and we want to thank her for her contribution to the Branch especially her support with improving day to day financial practices.

The Board and Sub-Committees have met regularly using the 'Teams' system as well as some face to face meetings. The AGMs for 2019 and 2020 were combined into one event held virtually.

**Strategy Development**

During the autumn the Board were able to get together and develop a strategy for the next 5-10 years. This will be more widely communicated as part of our 150 year anniversary celebrations. There are three key aspects to the strategy. Firstly, we want to improve and develop our animal care facilities, especially small animal and bird accommodation, and space to exercise dogs. Secondly, we aim to improve our income generation and reduce our reliance on substantial and unpredictable legacy income to cover our operating costs. Thirdly, we plan to explore education opportunities in our community in relation to animal care and respect for animals. This is something which the Board is keen to develop but will depend on finding the funds to support it in a sustainable way. It is important for the Branch to strengthen the non-legacy income. Our expenditure is largely fixed and determined by staff and animal care costs. These are difficult to flex if the legacy income dries up and the Board retains reserves to mitigate this. However, strengthening our non-legacy income gives the Board greater confidence in the sustainability of our operations and can support some modest increase in the number of animals we rehome. The Board recognises that there is a shortage of small animal accommodation and this is something we wish to improve in the near future.

**Communications**

We continue to develop the use of our Website and Social Media as the main means of communicating with our friends and supporters. Our quarterly Newsletter has proved very popular and we will continue to develop innovative ways of communicating with the public and raising awareness of the work we do.

**150 year celebrations**

2022 sees the Branch celebrate our 150 year anniversary. We are organising events and activities to make this a very memorable year and establish a firm basis for the next 150 years. We will be making announcements via our website and social media channels in due course. During 2021 we improved our communications with members, friends and supporters with regular e-newsletters. These have been very well received and are a great way to tell you about the individual animals in our care which is so important to all of us.

## **RSPCA Derby & District Branch**

### **Report of the Trustees for the Year Ended 31 December 2021**

#### **Retail**

Our shops have had a difficult year with periods of closure, opening with hygiene restrictions that were a challenge and reduced numbers of volunteers. However, the shops came close to budget over the year and would have met budget if we had not been forced to close Long Eaton due to a problem with the floor. This is now resolved and the shop reopened early in 2022. We identified an opportunity to open a new shop in an excellent location in Ilkeston. Some great work by the team got this ready to open in record time and it has proved very popular. This has helped the retail team to understand what we need to look for in deciding on any other shop opportunities. Our objective of entering e-business has made limited progress but we are learning what it takes to make this a success if we decide to pursue it in the future. We want to thank the staff and volunteers in our shops who have achieved so much in a very difficult year.

#### **Summary**

In summary 2021 was another year of maintaining our animal care services within the restrictions and challenges posed by Covid 19. The Board is pleased that we have been able to do this with only a modest reduction in the number of animals rehomed and with our finances ending the year well placed for the future. Finally, on behalf of the Board but also, more importantly, on behalf of the many animals that we rehabilitate and rehome every year, I want to thank our staff, volunteers, adopters, members, donors and friends for your support. We like to keep you informed via the newsletter, website and social media of just a few of the stories of animals that come to us but every animal has its own story, most of them having a happy ending. We couldn't do this without your support.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Branch is governed by the Branch Rules (effective 18 February 2009) of the National Society of the RSPCA.

##### **Recruitment and appointment of new trustees**

The charity is managed by a committee of local Trustees.

New Trustees are nominated by existing Trustees. The Trustees have the power to appoint additional Trustees as they consider fit to do so.

The number of Trustees should not be less than seven but shall be subject to a maximum of fourteen.

##### **Organisational structure**

The Branch consists of an Animal Care Centre at Abbey Street, Derby, and six Charity shops located in Alvaston, Chaddesden (Derby), Long Eaton (Nottinghamshire), Belper, Ripley and Ilkeston (Derbyshire).

Approved by order of the board of trustees on .....16/6/22..... and signed on its behalf by:



Mrs D Turner - Trustee

**Independent Examiner's Report to the Trustees of  
RSPCA Derby & District Branch**

**Independent examiner's report to the trustees of RSPCA Derby & District Branch**

I report to the charity trustees on my examination of the accounts of RSPCA Derby & District Branch (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Reza Mohidin FCA  
ICAEW  
Bourne & Co.  
Chartered Accountants  
3 Charnwood Street  
Derby  
Derbyshire  
DE1 2GY

Date: .....



# **RSPCA Derby & District Branch**

## **Statement of Financial Activities for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	467,958	-	467,958	586,529
<b>Charitable activities</b>	5				
Animal welfare centre		96,594	-	96,594	91,172
Other trading activities	3	280,589	-	280,589	187,523
Investment income	4	6	-	6	330
Other income		2,287	-	2,287	170
<b>Total</b>		<b>847,434</b>	<b>-</b>	<b>847,434</b>	<b>865,724</b>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Other trading activities	6	307,606	-	307,606	339,155
		307,606	-	307,606	339,155
<b>Charitable activities</b>	7				
Animal welfare centre		538,857	-	538,857	503,163
<b>Total</b>		<b>846,463</b>	<b>-</b>	<b>846,463</b>	<b>842,318</b>
Net gains on investments		41,266	-	41,266	48,931
<b>NET INCOME</b>		<b>42,237</b>	<b>-</b>	<b>42,237</b>	<b>72,337</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,196,863</b>	<b>-</b>	<b>1,196,863</b>	<b>1,124,526</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,239,100</b>	<b>-</b>	<b>1,239,100</b>	<b>1,196,863</b>

The notes form part of these financial statements

# RSPCA Derby & District Branch

## Balance Sheet 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	453,090	-	453,090	464,385
Investments	14	458,224	-	458,224	420,092
		<u>911,314</u>	<u>-</u>	<u>911,314</u>	<u>884,477</u>
<b>CURRENT ASSETS</b>					
Stocks	15	9,296	-	9,296	6,984
Debtors	16	44,091	-	44,091	22,227
Cash at bank and in hand		297,260	-	297,260	301,672
		<u>350,647</u>	<u>-</u>	<u>350,647</u>	<u>330,883</u>
<b>CREDITORS</b>					
Amounts falling due within one year	17	(22,861)	-	(22,861)	(18,497)
<b>NET CURRENT ASSETS</b>		<u>327,786</u>	<u>-</u>	<u>327,786</u>	<u>312,386</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,239,100</u>	<u>-</u>	<u>1,239,100</u>	<u>1,196,863</u>
<b>NET ASSETS</b>		<u>1,239,100</u>	<u>-</u>	<u>1,239,100</u>	<u>1,196,863</u>
<b>FUNDS</b>	19				
Unrestricted funds				1,239,100	1,196,863
<b>TOTAL FUNDS</b>				<u>1,239,100</u>	<u>1,196,863</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/6/22 and were signed on its behalf by:

  
Mrs D Turner - Trustee

  
Mrs J Morgan - Trustee

**RSPCA Derby & District Branch**

**Cash Flow Statement  
for the Year Ended 31 December 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	38,758	72,646
Interest paid		(13,699)	(10,619)
Net cash provided by operating activities		<u>25,059</u>	<u>62,027</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(32,611)	(23,150)
Purchase of fixed asset investments		-	(375,151)
Sale of fixed asset investments		3,134	216,176
Interest received		6	29
Net cash used in investing activities		<u>(29,471)</u>	<u>(182,096)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(4,412)</u>	<u>(120,069)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>301,672</u>	<u>421,741</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>297,260</u></u>	<u><u>301,672</u></u>

The notes form part of these financial statements

**RSPCA Derby & District Branch**

**Notes to the Cash Flow Statement  
for the Year Ended 31 December 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	42,237	72,337
<b>Adjustments for:</b>		
Depreciation charges	43,906	41,936
Gain on investments	(41,266)	(48,931)
Interest received	(6)	(29)
Interest paid	13,699	10,619
(Increase)/decrease in stocks	(2,312)	8,745
(Increase)/decrease in debtors	(21,864)	6,035
Increase/(decrease) in creditors	4,364	(18,066)
<b>Net cash provided by operations</b>	<u>38,758</u>	<u>72,646</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.21 £	Cash flow £	At 31.12.21 £
<b>Net cash</b>			
Cash at bank and in hand	301,672	(4,412)	297,260
	<u>301,672</u>	<u>(4,412)</u>	<u>297,260</u>
<b>Total</b>	<u>301,672</u>	<u>(4,412)</u>	<u>297,260</u>

**RSPCA Derby & District Branch**  
**Notes to the Financial Statements**  
**for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exceptions of investments which are included at market value.

The financial statements are presented in Sterling (£).

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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

**Tangible fixed assets**

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

Freehold property	- Straight line over 40 years
Improvements to property	- 5% on cost
Equipment	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

**Stocks**

All donated goods are allocated to the periods in which they are received. Stocks of donated goods are valued at nil cost.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

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

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

**Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

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

**Investments**

Investments are included at closing market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

# RSPCA Derby & District Branch

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	133,976	65,266
Gift aid	20,811	30,021
Legacies	154,675	229,247
Grants	140,435	243,827
Pet plan income	18,061	18,168
	<u>467,958</u>	<u>586,529</u>

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

	2021	2020
	£	£
RSPCA grants	24,134	25,173
Business Support Grants	77,008	134,336
Furlough	39,293	79,318
Other grants	-	5,000
	<u>140,435</u>	<u>243,827</u>

### 3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	7,088	2,757
Shop income	266,583	178,710
Membership subscriptions	488	1,118
Recycling income	6,430	4,938
	<u>280,589</u>	<u>187,523</u>

### 4. INVESTMENT INCOME

	2021	2020
	£	£
Dividends received	-	301
Interest received	6	29
	<u>6</u>	<u>330</u>

### 5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Neutering	Animal welfare centre	75	3,478
Adoption	Animal welfare centre	88,678	83,326
Other animal treatments	Animal welfare centre	2,561	1,015
Chipping	Animal welfare centre	3,903	1,591
Advertising hoarding income	Animal welfare centre	1,250	1,500
Clinical waste	Animal welfare centre	127	262
		<u>96,594</u>	<u>91,172</u>

# RSPCA Derby & District Branch

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 6. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Purchases	9,783	24,565
Staff costs	179,282	188,580
Shop rent	67,644	75,358
Rates and water	8,250	7,242
Insurance	1,753	1,271
Light and heat	4,907	7,765
Telephone	3,353	3,003
Postage and stationery	858	340
Equipment hire	1,955	1,565
Repairs and renewals	9,704	9,864
Sundries	5,252	4,098
Professional fees	5,503	7,943
Interest payable and similar charges	9,362	7,561
	<u>307,606</u>	<u>339,155</u>

### 7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Animal welfare centre	<u>485,022</u>	<u>53,835</u>	<u>538,857</u>

### 8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Animal welfare centre	<u>51,835</u>	<u>2,000</u>	<u>53,835</u>

Included in Governance costs for 2021 is the fee of £2,000 in relation to the services provided by the Independent Examiner.

The Independent Examiner fee for 2021 is included within Governance costs.

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

### 10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	489,341	485,563
Social security costs	17,005	21,218
Other pension costs	7,440	7,232
	<u>513,786</u>	<u>514,013</u>

**RSPCA Derby & District Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**10. STAFF COSTS - continued**

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

	2021	2020
Charitable activities	16	23
Generating funds	14	8
Management and administrative	5	5
	<u>35</u>	<u>36</u>

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

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	586,529	-	586,529
<b>Charitable activities</b>			
Animal welfare centre	91,172	-	91,172
Other trading activities	187,523	-	187,523
Investment income	330	-	330
Other income	170	-	170
<b>Total</b>	<u>865,724</u>	<u>-</u>	<u>865,724</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities	339,155	-	339,155
	<u>339,155</u>	<u>-</u>	<u>339,155</u>
<b>Charitable activities</b>			
Animal welfare centre	503,163	-	503,163
<b>Total</b>	<u>842,318</u>	<u>-</u>	<u>842,318</u>
Net gains on investments	48,931	-	48,931
<b>NET INCOME</b>	<u>72,337</u>	<u>-</u>	<u>72,337</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,124,526	-	1,124,526
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,196,863</u></u>	<u><u>-</u></u>	<u><u>1,196,863</u></u>



# RSPCA Derby & District Branch

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 12. COVID-19

The COVID-19 pandemic developed rapidly throughout 2020 and 2021 with the UK government and the devolved administrations of the United Kingdom introducing various measures that have affected economic activity. We have taken the necessary measures to monitor and mitigate the effects of COVID-19, such as health and safety measures for our staff and visitors.

To date, the impact on our business has been felt within the retail sector as shops were forced to close by the UK Government and this has impacted the revenue and the retained surplus for the year.

We will continue to follow government policies and guidelines and to continue operations in the best and safest way possible without endangering the health of our staff.

There has been no significant impact upon the company's liquidity or ability to continue as a going concern arising from the pandemic.

### 13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Equipment £
<b>COST</b>			
At 1 January 2021	229,150	504,705	78,032
Additions	-	15,334	13,686
At 31 December 2021	229,150	520,039	91,718
<b>DEPRECIATION</b>			
At 1 January 2021	169,269	142,955	53,694
Charge for year	5,729	26,002	7,605
At 31 December 2021	174,998	168,957	61,299
<b>NET BOOK VALUE</b>			
At 31 December 2021	54,152	351,082	30,419
At 31 December 2020	59,881	361,750	24,338
	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2021	54,448	14,246	880,581
Additions	3,591	-	32,611
At 31 December 2021	58,039	14,246	913,192
<b>DEPRECIATION</b>			
At 1 January 2021	39,413	10,865	416,196
Charge for year	3,725	845	43,906
At 31 December 2021	43,138	11,710	460,102
<b>NET BOOK VALUE</b>			
At 31 December 2021	14,901	2,536	453,090
At 31 December 2020	15,035	3,381	464,385

# RSPCA Derby & District Branch

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 14. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2021	420,092
Disposals	(3,134)
Revaluations	41,266
At 31 December 2021	458,224
<b>NET BOOK VALUE</b>	
At 31 December 2021	458,224
At 31 December 2020	420,092

The analysis of the investments managed by the third party are shown below:

	2021 £	2020 £
UK equities	60,309	169,702
Foreign equities	165,356	35,109
Fixed interest	228,704	204,357
Private equity	191	-
Hedge funds	-	-
Property	-	-
Money market	3,664	10,924
Cash	-	-
	458,224	420,092

The investments are held by Pershing Securities Limited who are regulated by the FCA. The funds are managed by Seven Investment Management LLP who are authorised and regulated by the FCA.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	138,460
Cost	319,764
	458,224

### 15. STOCKS

	2021 £	2020 £
Stocks	9,296	6,984

Stock recognised in cost of sales during the year as an expense was £7,470 (2020: £33,410).

**RSPCA Derby & District Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	5,056	5,851
VAT	5,466	4,988
Prepayments and accrued income	33,569	11,388
	<u>44,091</u>	<u>22,227</u>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	9,052	14,034
Social security and other taxes	6,920	(442)
Pension creditor	1,589	1,458
Accrued expenses	5,300	3,447
	<u>22,861</u>	<u>18,497</u>

**18. LEASING AGREEMENTS**

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

	2021	2020
	£	£
Within one year	49,933	85,316
Between one and five years	47,101	107,650
	<u>97,034</u>	<u>192,966</u>

**19. MOVEMENT IN FUNDS**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	1,016,863	42,237	180,000	1,239,100
Community & Education Room	80,000	-	(80,000)	-
Kennel Block B Refurbishments	100,000	-	(100,000)	-
	<u>1,196,863</u>	<u>42,237</u>	<u>-</u>	<u>1,239,100</u>
<b>TOTAL FUNDS</b>	<u>1,196,863</u>	<u>42,237</u>	<u>-</u>	<u>1,239,100</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	847,434	(846,463)	41,266	42,237
	<u>847,434</u>	<u>(846,463)</u>	<u>41,266</u>	<u>42,237</u>
<b>TOTAL FUNDS</b>	<u>847,434</u>	<u>(846,463)</u>	<u>41,266</u>	<u>42,237</u>

# RSPCA Derby & District Branch

## Notes to the Financial Statements - continued for the Year Ended 31 December 2021

### 19. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	944,526	72,337	1,016,863
Community & Education Room	80,000	-	80,000
Kennel Block B Refurbishments	100,000	-	100,000
	<u>1,124,526</u>	<u>72,337</u>	<u>1,196,863</u>
<b>TOTAL FUNDS</b>	<u>1,124,526</u>	<u>72,337</u>	<u>1,196,863</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	865,724	(842,318)	48,931	72,337
	<u>865,724</u>	<u>(842,318)</u>	<u>48,931</u>	<u>72,337</u>
<b>TOTAL FUNDS</b>	<u>865,724</u>	<u>(842,318)</u>	<u>48,931</u>	<u>72,337</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	944,526	114,574	180,000	1,239,100
Community & Education Room	80,000	-	(80,000)	-
Kennel Block B Refurbishments	100,000	-	(100,000)	-
	<u>1,124,526</u>	<u>114,574</u>	<u>-</u>	<u>1,239,100</u>
<b>TOTAL FUNDS</b>	<u>1,124,526</u>	<u>114,574</u>	<u>-</u>	<u>1,239,100</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,713,158	(1,688,781)	90,197	114,574
	<u>1,713,158</u>	<u>(1,688,781)</u>	<u>90,197</u>	<u>114,574</u>
<b>TOTAL FUNDS</b>	<u>1,713,158</u>	<u>(1,688,781)</u>	<u>90,197</u>	<u>114,574</u>

**RSPCA Derby & District Branch**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**20. CAPITAL COMMITMENTS**

	2021	2020
	£	£
Contracted but not provided for in the financial statements	-	-
	<u>          </u>	<u>          </u>

**21. RELATED PARTY DISCLOSURES**

The charity is affiliated to the RSPCA National Society.

At 31 December 2021, the amounts due from and to the RSPCA National Society in respect of income and purchases were £4,467 (2020 - £5,044) and £382 (2020 - £334) respectively.

**22. ULTIMATE CONTROLLING PARTY**

The trustees of the charity are the ultimate controlling party.