

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

England & Wales · Charity number 226142

Details

Other names	RSPCA - CHESTERFIELD AND NORTH DERBYSHIRE BRANCH, RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH
Status	Registered
Legal form	Other
Registered	1963-09-20
Register	View on the Charity Commission register

Contact

Address	137 Spital Lane Chesterfield Derbyshire S41 0HL
Phone	01246273358
Email	info@chesterfield-rspca.org.uk
Website	www.chesterfield-rspca.org.uk

Activities

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

Activities: The RSPCA Chesterfield & North Derbyshire Branch is a separately registered branch of the RSPCA. We carry out our animal welfare work in the areas of Chesterfield and North Derbyshire. Our main aim is to take in mistreated, abandoned and unwanted animals and find them new permanent homes. We also carry out activities to promote responsible pet ownership.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** CHESTERFIELD AND NORTH DERBYSHIRE.
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£733,231	£551,418	£3,116,558	15
2023-12-31	£616,020	£508,828	£2,919,294	16
2022-12-31	£338,689	£434,295	-	-
2021-12-31	£470,804	£455,055	-	-
2020-12-31	£516,945	£434,480	£2,884,024	18

Trustees

Name	Role	Appointed
LESLIE WILKINS	Chair	2013-09-24
GEORGINA FRANCIS		
LISA BRAILSFORD		2018-09-24
MICHAEL PINDER		2024-12-12
PETER CASHFORD		
SARAH ELIZABETH WILSON		2023-07-18
STEPHANIE JANE BALL		2024-01-18

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

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FOR THE YEAR ENDED 31ST DECEMBER 2024

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RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2024**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The RSPCA Chesterfield and North Derbyshire Branch is an unincorporated association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Chesterfield and North Derbyshire.

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.

This is achieved through donations, gifts, legacies, fundraising and trading together with the help and dedication of paid staff and volunteers.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused 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.

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 2006 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 below and in the following pages 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.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

Significant activities

Charitable activities pursued for the public benefit

-We support the Society's Inspectors and other RSPCA branches by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, 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 objects, and promotes humane sentiments towards animals which involves a moral benefit to humankind as a whole.

-We support our local community by taking in pets belonging to owners living in the local area where the owners are no longer able to care for them. This benefits pet owners who are in need of assistance by rehoming their animals.

-We take in lost animals (other than stray dogs for which the local authority is responsible) and take steps to try to reunite them with their owners. This work benefits our local community by preventing animals straying and posing a risk to themselves and people, for example through road traffic accidents.

-Animals in our care receive veterinary treatment, vaccination, neutering, micro chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease, helps prevent suffering and also helps to control cat and dog populations and reunite lost animals with their owners.

-We rehome animals in need to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary 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 animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

-We provide financial assistance towards the cost of emergency veterinary treatment for animals that are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in urgent need of veterinary treatment.

-We offer free animal care advice by telephone, at our animal centre, by email and via our website. The public benefits through the promotion of responsible pet ownership.

-We provide volunteering opportunities for those who wish to support our work, including trusteeship, animal care, retail and fundraising. This benefits local people and companies by providing the possibility of doing work that is compassionate and rewarding and that can help develop an individual's skills, which may also enhance the volunteer's career prospects.

-We provide educational talks on animal welfare to local schools and community groups and offer tours of the animal centre to such organisations to highlight our work. This benefits the local community by educating people, in particular children, about animal welfare and promoting responsible pet ownership, which benefits society as a whole.

During 2024 the Branch rehomed a total of 375 animals (136 dogs, 232 cats, 6 rabbits and 1 guinea pig). In addition the Branch neutered 210 animals and microchipped 222 animals.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees feel the charity has successfully achieved its charitable objectives during the year, and all involved are committed to maintaining the level of care and facilities currently offered.

Fundraising activities

During the year the charity has continued with its fundraising efforts. A supporter engagement officer was employed by the branch until March 2025. The intention is to create a new role to replace this post to ensure that income from fundraising is maximised and sustainable.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2024**

ACHIEVEMENT AND PERFORMANCE

Investment performance

The Branch Rules authorise the trustees to make and hold investments in the furtherance of the charitable objectives. Rathbones (incorporating Investec Wealth and Investment) currently manages a discretionary portfolio of investments and cash on deposit on behalf of the branch.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds for the charity is donations together with income from adoptions and trading. Boarding income is received from the National Society and branches for boarding of animals on their behalf and additional income is received from fundraising, legacies, grants and investment income.

Reserves policy

The Branch holds three types of reserves, restricted reserves, designated funds and free reserves. Restricted reserves are held for the purpose of activities specified by the donor. Currently all restricted funds relate to the rebuild program. Designated funds represent funds approved by the trustees for future capital projects. Currently the designated funds relate to residual costs of the animal centre rebuild and the refurbishment of the animal centre office accommodation. General funds represent the free reserves of the branch and tangible fixed assets.

The trustees consider it is prudent that to maintain a level of free reserves that will enable the branch to ensure a level of continuity and have the ability to adjust in a measured way to significant changes in the economic environment and demands on services. In light of the current economic climate it is considered that free reserves should be sufficient to cover at least 12 months of total operational costs including centre administration, fundraising and support.

In the current year there has been an improvement in the level of reserves. During the year the Branch has legacies receivable of £264,619 (2023 - £176,732).

FUTURE PLANS

The branch is at a watershed in its history. The complete redevelopment of the animal centre buildings has been achieved, providing high quality, sustainable facilities for the animals, and the staff who care for them. In addition, the branch is on the cusp of converting to a Charitable Incorporated Organisation (CIO). The future challenge for the trustees is how to make the most of these developments, to enable the branch to continue to improve.

The trustees' priorities for action, over the next three years are:-

Governance: to successfully complete the transition to a fully operational CIO.

Financial sustainability: to ensure that the branch is best placed to respond to the ongoing financial challenges, by developing and implementing a comprehensive financial strategy to, among other things, maximise all income streams.

Initial priorities are:-

- To appoint a supporter engagement manager,
- To review and extend the branch's retail activity
-

Staffing: to review the branch's staffing structure and draw up a plan of action to enhance the current arrangements. The initial priority is to ensure the branch has sufficient operational management capacity to meet the demands of running a branch in the current challenging circumstances.

The aspiration is to develop the animal care team, in terms of size and skill set, to respond to both the rise in the number of animals needing assistance, and to the greater complexity of individual cases, in particular, more animals with behavioural issues.

Volunteers: to continue to expand the contribution made by volunteers to support all aspects of the work of the branch.

Adopters, supporters and the wider community: to develop and implement a strategy to improve awareness of, and active engagement with, the work of the branch across the Chesterfield and North Derbyshire area.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is one of a network of RSPCA Branches throughout the country. The RSPCA Chesterfield and North Derbyshire Branch is a registered charity constituted as an unincorporated association and governed by the Branch Rules of the National Society of the RSPCA.

Recruitment and appointment of new trustees

The charity is managed by a committee of trustees and the appointment of trustees is governed by the Branch Rules issued by the Society. The trustees are elected annually by the Annual General Meeting and subject to Branch Rules. However the Board of Trustees is authorised to co-opt new trustees during the year and to appoint replacement trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

Meetings are held regularly at which the trustees agree the activities of the charity including policies, performance and financial matters.

The Centre is run by a team of staff comprising a branch manager, an animal care manager, an operations and volunteer co-ordinator and a supervisor who together with full-time and part-time staff, and volunteers, have ensured the smooth running of the facilities available.

The Charity shop in the Market Hall in Chesterfield is managed by a full time manager, a part-time assistant manager, casual staff and a team of volunteers.

Induction and training of new trustees

New trustees are invited to attend meetings prior to their appointment in order to ensure that their responsibilities and duties as trustees are fully understood and accepted. Prior to appointment they are provided with a copy of the Branch Rules and Charity Commission guidance for trustees and, once appointed, further guidance and training is available from the RSPCA to enable them to more fully understand the role undertaken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226142

Principal address

137 Spital Lane
Chesterfield
Derbyshire
S41 0HL

Trustees

Mr Peter Cashford
Mrs Georgina Francis
Mr Les Wilkins
Mrs Susan Sheddon (resigned 26.6.24)
Mr Paddy Petch
Mr Michael Mayall
Ms Lisa Brailsford
Miss Stephanie Ball (appointed 18.1.24)
Mrs Sarah Wilson
Mr Michael Pinder (appointed 12.12.24)

Independent Examiner

Bryan W Grey FCA
Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr Michael Mayall - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Independent examiner's report to the trustees of RSPCA Chesterfield & N Derbyshire Branch

I report to the charity trustees on my examination of the accounts of RSPCA Chesterfield & N Derbyshire Branch (the Trust) for the year ended 31st December 2024.

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 member of the Institute of Chartered Accountants in England and Wales, 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.

Bryan W Grey FCA

Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

Date:

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	389,521	-	389,521	305,699
Other trading activities	3	328,092	-	328,092	301,888
Investment income	4	15,618	-	15,618	8,433
Total		<u>733,231</u>	<u>-</u>	<u>733,231</u>	<u>616,020</u>
EXPENDITURE ON					
Raising funds	5	90,616	-	90,616	90,708
Charitable activities	6				
Charitable Activities		<u>460,802</u>	<u>-</u>	<u>460,802</u>	<u>418,120</u>
Total		<u>551,418</u>	<u>-</u>	<u>551,418</u>	<u>508,828</u>
Net gains on investments		<u>15,451</u>	<u>-</u>	<u>15,451</u>	<u>7,935</u>
NET INCOME		197,264	-	197,264	115,127
Transfers between funds	16	<u>365,445</u>	<u>(365,445)</u>	<u>-</u>	<u>-</u>
Net movement in funds		562,709	(365,445)	197,264	115,127
RECONCILIATION OF FUNDS					
Total funds brought forward		2,553,849	365,445	2,919,294	2,804,167
TOTAL FUNDS CARRIED FORWARD		<u><u>3,116,558</u></u>	<u><u>-</u></u>	<u><u>3,116,558</u></u>	<u><u>2,919,294</u></u>

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

BALANCE SHEET
31ST DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	2,029,749	-	2,029,749	2,026,331
Investments	12	219,014	-	219,014	205,050
		2,248,763	-	2,248,763	2,231,381
CURRENT ASSETS					
Stocks	13	7,116	-	7,116	6,993
Debtors	14	215,583	-	215,583	127,579
Cash at bank and in hand		683,481	-	683,481	595,086
		906,180	-	906,180	729,658
CREDITORS					
Amounts falling due within one year	15	(38,385)	-	(38,385)	(41,745)
NET CURRENT ASSETS		867,795	-	867,795	687,913
TOTAL ASSETS LESS CURRENT LIABILITIES		3,116,558	-	3,116,558	2,919,294
NET ASSETS		3,116,558	-	3,116,558	2,919,294
FUNDS	16				
Unrestricted funds				3,116,558	2,553,849
Restricted funds				-	365,445
TOTAL FUNDS				3,116,558	2,919,294

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

.....
Mr Les Wilkins - Trustee

.....
Mrs Georgina Francis - Trustee

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2024**

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 (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared under the following accounting convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

No permanent endowments have been received in the period. The Branch is receiving a share of the income from a permanent endowment where the permanent endowment funds are held by third party trustees.

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 costs 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.

Charitable activities

Costs of charitable activities include costs directly related to the charitable objectives.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to professional fees and an apportionment of overhead and support costs.

Allocation and apportionment of costs

Costs are allocated and apportioned with regard to the nature of the expense and the relevance to the activities of the charity.

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 30 years
	-10% on cost
Plant and machinery	-25% on cost
	-25% on reducing balance
	-20% on cost

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

	-20% on reducing balance
Motor vehicles	-20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

To the extent that the charities income and expenditure relates to 'business activities' the figures in these accounts are net of VAT. The charities non business activities are outside the scope of VAT.

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.

Designated funds comprise unrestricted funds that are set aside for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods

The Branch receives donated goods which are sold through the charity shop. Also sold are goods purchased specifically for resale. The Branch is extremely grateful for the income it generates from donated goods but it is impractical to measure their value upon receipt. The income from donated goods is recognised when they are sold. No carrying value is recognised for the stock of donated goods on hand at the balance sheet date.

Treatment of legacy income

Legacy income is recognised on a receivable basis. During the year there were legacies receivable of £264,619 (2023 - £176,732).

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	79,224	74,078
Gift aid	11,992	9,450
Legacies	264,619	176,732
Grants	32,693	44,438
Subscriptions	242	437
Lottery income	751	564
	<u>389,521</u>	<u>305,699</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	13,443	13,925
Adoptions and unwanted animals	80,509	74,305
RSPCA boarding fees	128,639	94,833
Centre shop sales	9,391	7,733
Charity shop and online sales	77,788	94,201
Insurance Commission	18,322	16,891
	<u>328,092</u>	<u>301,888</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents receivable	59	59
Investment income	4,308	1,661
Deposit account interest	11,251	6,713
	<u>15,618</u>	<u>8,433</u>

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	25,390	22,991
Fundraising costs	2,742	3,225
	<u>28,132</u>	<u>26,216</u>

Other trading activities

	2024	2023
	£	£
Opening stock	1,681	3,305
Purchases	947	1,170
Closing stock	(1,440)	(1,681)
Staff costs	36,758	33,142
Charity shop and online retail overheads	22,495	27,931
	<u>60,441</u>	<u>63,867</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. RAISING FUNDS - continued

Investment management costs

	2024	2023
	£	£
Support costs	2,043	625
	<u>2,043</u>	<u>625</u>
Aggregate amounts	90,616	90,708
	<u>90,616</u>	<u>90,708</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	72,098	388,704	460,802
	<u>72,098</u>	<u>388,704</u>	<u>460,802</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Investment management costs	-	-	2,043	2,043
Charitable Activities	286,169	95,101	7,434	388,704
	<u>286,169</u>	<u>95,101</u>	<u>7,434</u>	<u>388,704</u>
	<u>286,169</u>	<u>95,101</u>	<u>9,477</u>	<u>390,747</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

9. STAFF COSTS

During the year wages costs were £290,595 (2023 - £259,148). The amount paid to Key Management Personnel was £72,749 (2023 - £74,549).

The average monthly number of employees during the year at the RSPCA centre were 12 (2023 - 12) and at the Charity shop 3 (2023 - 4).

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

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	300,699	5,000	305,699
Other trading activities	301,888	-	301,888
Investment income	8,433	-	8,433
Total	611,020	5,000	616,020
 EXPENDITURE ON			
Raising funds	90,708	-	90,708
Charitable activities			
Charitable Activities	400,519	17,601	418,120
Total	491,227	17,601	508,828
 Net gains on investments	7,935	-	7,935
 NET INCOME/(EXPENDITURE)	127,728	(12,601)	115,127
 RECONCILIATION OF FUNDS			
Total funds brought forward	2,426,121	378,046	2,804,167
 TOTAL FUNDS CARRIED FORWARD	2,553,849	365,445	2,919,294

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st January 2024	2,304,519	70,340	20,100	2,394,959
Additions	93,196	5,133	-	98,329
At 31st December 2024	2,397,715	75,473	20,100	2,493,288
DEPRECIATION				
At 1st January 2024	290,397	58,131	20,100	368,628
Charge for year	87,138	7,773	-	94,911
At 31st December 2024	377,535	65,904	20,100	463,539
NET BOOK VALUE				
At 31st December 2024	2,020,180	9,569	-	2,029,749
At 31st December 2023	2,014,122	12,209	-	2,026,331

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

12. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1st January 2024	205,050
Additions at cost	21,714
Disposals at cost/market value	(21,347)
Revaluation surplus/(deficit)	13,597
At 31st December 2024	219,014
NET BOOK VALUE	
At 31st December 2024	219,014
At 31st December 2023	205,050

The investment portfolio held at the balance sheet date was valued at £219,014 (2023 - £205,050).
£63,106 (2023 - £54,025) of the assets are invested in UK shares and £155,908 (2023 - £151,025) invested
outside the UK.

At the year end there was £2,302 (2023 - £2,858) held as cash and included in current assets.

Cost or valuation at 31st December 2024 is represented by:

	Cash and settlements pending £
Valuation in 2024	219,014

£10 of the investments relates solely to 2 shares held in Santander. As the cost of disposal of these shares would
exceed the sale proceeds these shares are retained.

13. STOCKS

	2024	2023
	£	£
Drug stock	5,676	5,312
Goods for resale	1,440	1,681
	7,116	6,993

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	9,125	14,290
Other debtors	198,314	107,177
VAT	3,497	2,263
Prepayments and accrued income	4,647	3,849
	<u>215,583</u>	<u>127,579</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	(5,487)	16,257
Social security and other taxes	4,982	8,438
Accrued expenses	38,890	17,050
	<u>38,385</u>	<u>41,745</u>

16. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	2,463,849	197,264	455,445	3,116,558
Designated fund	90,000	-	(90,000)	-
	<u>2,553,849</u>	<u>197,264</u>	<u>365,445</u>	<u>3,116,558</u>
Restricted funds				
Building fund	365,445	-	(365,445)	-
	<u>365,445</u>	<u>-</u>	<u>(365,445)</u>	<u>-</u>
TOTAL FUNDS	<u>2,919,294</u>	<u>197,264</u>	<u>-</u>	<u>3,116,558</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	733,231	(551,418)	15,451	197,264
	<u>733,231</u>	<u>(551,418)</u>	<u>15,451</u>	<u>197,264</u>
TOTAL FUNDS	<u>733,231</u>	<u>(551,418)</u>	<u>15,451</u>	<u>197,264</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	2,376,121	127,728	(40,000)	2,463,849
Designated fund	50,000	-	40,000	90,000
	<u>2,426,121</u>	<u>127,728</u>	<u>-</u>	<u>2,553,849</u>
Restricted funds				
Building fund	378,046	(12,601)	-	365,445
	<u>378,046</u>	<u>(12,601)</u>	<u>-</u>	<u>365,445</u>
TOTAL FUNDS	<u>2,804,167</u>	<u>115,127</u>	<u>-</u>	<u>2,919,294</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	611,020	(491,227)	7,935	127,728
Restricted funds				
Building fund	-	(12,601)	-	(12,601)
Care of Cats	5,000	(5,000)	-	-
	<u>5,000</u>	<u>(17,601)</u>	<u>-</u>	<u>(12,601)</u>
TOTAL FUNDS	<u>616,020</u>	<u>(508,828)</u>	<u>7,935</u>	<u>115,127</u>

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	2,376,121	324,992	415,445	3,116,558
Designated fund	50,000	-	(50,000)	-
	<u>2,426,121</u>	<u>324,992</u>	<u>365,445</u>	<u>3,116,558</u>
Restricted funds				
Building fund	378,046	(12,601)	(365,445)	-
	<u>378,046</u>	<u>(12,601)</u>	<u>(365,445)</u>	<u>-</u>
TOTAL FUNDS	<u>2,804,167</u>	<u>312,391</u>	<u>-</u>	<u>3,116,558</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

16. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds				
General fund	1,344,251	(1,042,645)	23,386	324,992
Restricted funds				
Building fund	-	(12,601)	-	(12,601)
Care of Cats	5,000	(5,000)	-	-
	<u>5,000</u>	<u>(17,601)</u>	<u>-</u>	<u>(12,601)</u>
TOTAL FUNDS	<u>1,349,251</u>	<u>(1,060,246)</u>	<u>23,386</u>	<u>312,391</u>

Transfers between funds

The trustees discussed the level of reserves and have agreed the release from designated funds of £90,000 previously allocated for the remaining rebuild costs and the refurbishment of the bungalow offices which have all been used for that purpose during 2024. At the balance sheet date there are no funds designated for any purpose by the Trustees.

The rebuild of the animal centre is now complete. Furthermore there are no ongoing restrictions on the funds, such as donors wanting their monies back if the buildings were sold and we are not aware of the donors having any expectation that the funds could only be used for replacement buildings if the buildings were sold.

Accordingly £365,445 of funds that have been expended for this purpose and provisionally held in restricted funds have been released into general funds.

17. RELATED PARTY DISCLOSURES

Trustees and Key Management Personnel purchased goods from and made donations to the Branch during the year.

During previous years the trustees made donations in the form of regular amounts, small ad hoc monetary donations and ad hoc donations of stock for the charity shop. By the nature of many of these donations being ad hoc the total amount is not known but is not expected to exceed £3,000 in monetary form or £5,000 in the form of stock. The figures for 2024 are comparable to these.

RSPCA Chesterfield & N Derbyshire Branch is a Branch of the RSPCA, the Society. During the year grants amounting to £22,316 (2023 - £23,094) were received from the Society. The Branch boarded animals on behalf of the Society and other branches during the year and charged fees for this of £128,938 (2023 - £92,946). Amounts owing to the Branch for this at the end of the year were £25,880 (2023 - £24,638). Also during the year the Branch purchased goods and services from the Society and other branches amounting to £11,332 (2023 - £10,895). The amount outstanding by the Branch for these at the end of the year was £5,206 (2023 - £3,594).

All of the above transactions were carried out at arm's length.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	79,224	74,078
Gift aid	11,992	9,450
Legacies	264,619	176,732
Grants	32,693	44,438
Subscriptions	242	437
Lottery income	751	564
	389,521	305,699
Other trading activities		
Fundraising events	13,443	13,925
Adoptions and unwanted animals	80,509	74,305
RSPCA boarding fees	128,639	94,833
Centre shop sales	9,391	7,733
Charity shop and online sales	77,788	94,201
Insurance Commission	18,322	16,891
	328,092	301,888
Investment income		
Rents receivable	59	59
Investment income	4,308	1,661
Deposit account interest	11,251	6,713
	15,618	8,433
Total incoming resources		
	733,231	616,020
EXPENDITURE		
Raising donations and legacies		
Fundraiser wages	25,390	22,991
Fundraising costs	2,742	3,225
	28,132	26,216
Other trading activities		
Opening stock - centre	1,681	3,305
Purchases for resale - centre	947	1,170
Charity shop wages	36,758	33,142
Charity shop and online retail overheads	22,495	27,931
Closing stock - centre	(1,440)	(1,681)
	60,441	63,867
Charitable activities		
Veterinary fees	53,233	45,059
Carried forward	53,233	45,059

This page does not form part of the statutory financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2024

	2024 £	2023 £
Charitable activities		
Brought forward	53,233	45,059
Drugs and medicines -net of stock movement	5,322	7,317
Food, bedding and cat litter	4,470	2,971
Cleaning and waste disposal	9,073	7,985
	72,098	63,332
Support costs		
Management		
Wages	228,447	203,015
Staff training and uniforms	908	298
Rates and water	4,277	3,688
Insurance	3,617	2,614
Light and heat	24,081	29,549
Telephone	1,548	1,356
Postage and stationery	5,085	5,552
Sundries	643	206
Motor expenses	8,883	3,405
Repairs and renewals	8,680	16,606
	286,169	266,289
Finance		
Bank charges	190	60
Freehold property	87,138	76,817
Depreciation of plant and machinery	7,773	3,878
	95,101	80,755
Governance costs		
Accountancy and legal fees	6,868	6,808
Professional fees	2,499	1,010
Branch contribution to RSPCA Regional Fund	110	551
	9,477	8,369
Total resources expended		
	551,418	508,828
Net income before gains and losses		
	181,813	107,192
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	1,854	(77)
Net income		
	183,667	107,115

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

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FOR THE YEAR ENDED 31ST DECEMBER 2023

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RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The RSPCA Chesterfield and North Derbyshire Branch is an unincorporated association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Chesterfield and North Derbyshire.

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.

This is achieved through donations, gifts, legacies, fundraising and trading together with the help and dedication of paid staff and volunteers.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused 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.

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 2006 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 below and in the following pages 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.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

Charitable activities pursued for the public benefit

-We support the Society's Inspectors and other RSPCA branches by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, 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 objects, and promotes humane sentiments towards animals which involves a moral benefit to humankind as a whole.

-We support our local community by taking in pets belonging to owners living in the local area where the owners are no longer able to care for them. This benefits pet owners who are in need of assistance by rehoming their animals.

-We take in lost animals (other than stray dogs for which the local authority is responsible) and take steps to try to reunite them with their owners. This work benefits our local community by preventing animals straying and posing a risk to themselves and people, for example through road traffic accidents.

-Animals in our care receive veterinary treatment, vaccination, neutering, micro chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease, helps prevent suffering and also helps to control cat and dog populations and reunite lost animals with their owners.

-We rehome animals in need to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary 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 animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

-We provide financial assistance towards the cost of emergency veterinary treatment for animals that are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in urgent need of veterinary treatment.

-We offer free animal care advice by telephone, at our animal centre, by email and via our website. The public benefits through the promotion of responsible pet ownership.

-We provide volunteering opportunities for those who wish to support our work, including trusteeship, animal care, retail and fundraising. This benefits local people and companies by providing the possibility of doing work that is compassionate and rewarding and that can help develop an individual's skills, which may also enhance the volunteer's career prospects.

-We provide educational talks on animal welfare to local schools and community groups and offer tours of the animal centre to such organisations to highlight our work. This benefits the local community by educating people, in particular children, about animal welfare and promoting responsible pet ownership, which benefits society as a whole.

During 2023 the Branch rehomed a total of 324 animals (160 dogs, 160 cats and 4 rabbits). In addition the Branch neutered 180 animals and microchipped 165 animals.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees feel the charity has successfully achieved its charitable objectives during the year, and all involved are committed to maintaining the level of care and facilities currently offered.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During the year the charity has continued with its fundraising efforts. A supporter engagement officer is employed by the branch to ensure that income from fundraising is maximised and sustainable. Following the rebuild of the animal Centre it is now possible to hold fundraising events at the improved facilities. A fundraising strategy that includes a focus on donor stewardship and communication has been developed for 2024-2025 and the trustees will monitor the results.

Investment performance

The Branch Rules authorise the trustees to make and hold investments in the furtherance of the charitable objectives. Rathbones (incorporating Investec Wealth and Investment) currently manages a discretionary portfolio of investments and cash on deposit on behalf of the branch.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds for the charity is donations together with income from adoptions and trading. Boarding income is received from the National Society and branches for boarding of animals on their behalf and additional income is received from fundraising, legacies, grants and investment income.

Reserves policy

The Branch holds three types of reserves, restricted reserves, designated funds and free reserves. Restricted reserves are held for the purpose of activities specified by the donor. Currently all restricted funds relate to the rebuild program. Designated funds represent funds approved by the trustees for future capital projects. Currently the designated funds relate to residual costs of the animal centre rebuild and the refurbishment of the animal centre office accommodation. General funds represent the free reserves of the branch and tangible fixed assets.

The trustees consider it is prudent that to maintain a level of free reserves that will enable the branch to ensure a level of continuity and have the ability to adjust in a measured way to significant changes in the economic environment and demands on services. It is considered that free reserves should be sufficient to cover at least 8 to 12 months of total operational costs including centre administration, fundraising and support.

In the current year there has been an improvement in the level of reserves. During the year the Branch has legacies receivable of £176,732 (2022 - £1,204).

FUTURE PLANS

Following the completion in 2022 of the principal phases of the animal centre rebuild, comprising the animal accommodation and visitor facilities, work is now underway on the refurbishment of the office area. This will improve the layout of the space, allowing for growth of the branch's team to meet operational needs and strategic objectives, whilst also increasing the energy efficiency of the building in accordance with the branch's ongoing commitment to minimise its environmental impact. The carbon saving elements of the project have been part-funded by the Derbyshire County Council's Green Entrepreneurs Programme. This scheme also supported the installation of solar panels at the animal centre in 2023.

The national Society has piloted a Care Contribution Fund (CCF) that provides financial support to branches for the care of inspectorate animals for up to 90 days. This initiative has been of significant benefit to the branch. The branch's future animal welfare objectives are to increase operational capacity at the animal centre for rabbits and open the small animal unit.

The trustees are moving forward with plans to convert the branch into a Charitable Incorporated Organisation as part of the modernisation of the RSPCA's governance framework. In conjunction with this, the branch is adopting the new RSPCA brand and will be taking a sustainable approach to the rebranding process.

A key priority for the branch over the next year is to expand the volunteer team and develop new volunteer roles. A volunteering strategy for 2024 has been agreed by the trustees. The branch has invested in its volunteers through the recent introduction of a dedicated volunteering app that streamlines the systems for recruiting and managing volunteers and enhances the volunteer experience. The branch also offers training opportunities to volunteers, as well as organising social events and providing a recognition scheme for the contribution of volunteers.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is one of a network of RSPCA Branches throughout the country. The RSPCA Chesterfield and North Derbyshire Branch is a registered charity constituted as an unincorporated association and governed by the Branch Rules of the National Society of the RSPCA.

Recruitment and appointment of new trustees

The charity is managed by a committee of trustees and the appointment of trustees is governed by the Branch Rules issued by the Society. The trustees are elected annually by the Annual General Meeting and subject to Branch Rules. However the Board of Trustees is authorised to co-opt new trustees during the year and to appoint replacement trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

Meetings are held regularly at which the trustees agree the activities of the charity including policies, performance and financial matters.

The Centre is run by a team of staff comprising a branch manager, an animal care manager, a supporter engagement officer, an operations and volunteer co-ordinator and a supervisor who together with full-time and part-time staff, and volunteers, have ensured the smooth running of the facilities available.

The Charity shop in the Market Hall in Chesterfield is managed by a full time manager, a part-time assistant manager, casual staff and a team of volunteers.

Induction and training of new trustees

New trustees are invited to attend meetings prior to their appointment in order to ensure that their responsibilities and duties as trustees are fully understood and accepted. Prior to appointment they are provided with a copy of the Branch Rules and Charity Commission guidance for trustees and, once appointed, further guidance and training is available from the RSPCA to enable them to more fully understand the role undertaken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226142

Principal address

137 Spital Lane
Chesterfield
Derbyshire
S41 0HL

Trustees

Mr Peter Cashford
Mrs Alison Higgins (resigned 14.6.23)
Mrs Georgina Francis
Mr Les Wilkins
Mrs Susan Shedden
Mr Paddy Petch
Mr Michael Mayall
Ms Lisa Brailsford
Miss Stephanie Ball (appointed 18.1.24)
Mrs Sarah Wilson (appointed 18.7.23)

Independent Examiner

Bryan W Grey FCA
Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr Michael Mayall - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Independent examiner's report to the trustees of RSPCA Chesterfield & N Derbyshire Branch

I report to the charity trustees on my examination of the accounts of RSPCA Chesterfield & N Derbyshire Branch (the Trust) for the year ended 31st December 2023.

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 member of the Institute of Chartered Accountants in England and Wales, 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.

Bryan W Grey FCA

Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

Date:

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	300,699	5,000	305,699	115,259
Other trading activities	3	301,888	-	301,888	221,787
Investment income	4	8,433	-	8,433	1,643
Total		<u>611,020</u>	<u>5,000</u>	<u>616,020</u>	<u>338,689</u>
 EXPENDITURE ON					
Raising funds	5	90,708	-	90,708	78,831
Charitable activities	6				
Charitable Activities		<u>400,519</u>	<u>17,601</u>	<u>418,120</u>	<u>355,464</u>
Total		<u>491,227</u>	<u>17,601</u>	<u>508,828</u>	<u>434,295</u>
 Net gains on investments		<u>7,935</u>	<u>-</u>	<u>7,935</u>	<u>-</u>
 NET INCOME/(EXPENDITURE)		127,728	(12,601)	115,127	(95,606)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,426,121</u>	<u>378,046</u>	<u>2,804,167</u>	<u>2,899,773</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>2,553,849</u></u>	<u><u>365,445</u></u>	<u><u>2,919,294</u></u>	<u><u>2,804,167</u></u>

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

BALANCE SHEET
31ST DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	1,660,886	365,445	2,026,331	2,041,609
Investments	12	205,050	-	205,050	10
		<u>1,865,936</u>	<u>365,445</u>	<u>2,231,381</u>	<u>2,041,619</u>
CURRENT ASSETS					
Stocks	13	6,993	-	6,993	8,549
Debtors	14	127,579	-	127,579	143,667
Cash at bank and in hand		595,086	-	595,086	656,370
		<u>729,658</u>	<u>-</u>	<u>729,658</u>	<u>808,586</u>
CREDITORS					
Amounts falling due within one year	15	(41,745)	-	(41,745)	(46,038)
		<u>687,913</u>	<u>-</u>	<u>687,913</u>	<u>762,548</u>
NET CURRENT ASSETS					
		<u>687,913</u>	<u>-</u>	<u>687,913</u>	<u>762,548</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,553,849</u>	<u>365,445</u>	<u>2,919,294</u>	<u>2,804,167</u>
NET ASSETS					
		<u>2,553,849</u>	<u>365,445</u>	<u>2,919,294</u>	<u>2,804,167</u>
FUNDS	16				
Unrestricted funds				2,553,849	2,426,121
Restricted funds				365,445	378,046
TOTAL FUNDS				<u>2,919,294</u>	<u>2,804,167</u>

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

.....
Mr Les Wilkins - Trustee

.....
Mrs Georgina Francis - Trustee

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2023**

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 (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The accounts are prepared under the following accounting convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

No permanent endowments have been received in the period. The Branch is receiving a share of the income from a permanent endowment where the permanent endowment funds are held by third party trustees.

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 costs 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.

Charitable activities

Costs of charitable activities include costs directly related to the charitable objectives.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to professional fees and an apportionment of overhead and support costs.

Allocation and apportionment of costs

Costs are allocated and apportioned with regard to the nature of the expense and the relevance to the activities of the charity.

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 30 years -10% on cost
Plant and machinery	-25% on cost -25% on reducing balance -20% on cost

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

	-20% on reducing balance
Motor vehicles	-20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

To the extent that the charities income and expenditure relates to 'business activities' the figures in these accounts are net of VAT. The charities non business activities are outside the scope of VAT.

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.

Designated funds comprise unrestricted funds that are set aside for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods

The Branch receives donated goods which are sold through the charity shop. Also sold are goods purchased specifically for resale. The Branch is extremely grateful for the income it generates from donated goods but it is impractical to measure their value upon receipt. The income from donated goods is recognised when they are sold. No carrying value is recognised for the stock of donated goods on hand at the balance sheet date.

Treatment of legacy income

Legacy income is recognised on a receivable basis. During the year there were legacies receivable of £176,732 (2022 - £1,204).

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	74,078	65,636
Gift aid	9,450	7,473
Legacies	176,732	1,204
Grants	44,438	40,218
Subscriptions	437	315
Lottery income	564	413
	<u>305,699</u>	<u>115,259</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	13,925	11,330
Adoptions and unwanted animals	74,305	45,390
RSPCA boarding fees	94,833	66,351
Centre shop sales	7,733	3,497
Charity shop and online sales	94,201	77,796
Insurance Commission	16,891	17,423
	<u>301,888</u>	<u>221,787</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents receivable	59	59
Investment income	1,661	-
Deposit account interest	6,713	1,584
	<u>8,433</u>	<u>1,643</u>

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	22,991	19,932
Fundraising costs	3,225	3,371
	<u>26,216</u>	<u>23,303</u>

Other trading activities

	2023	2022
	£	£
Opening stock	3,305	2,482
Purchases	1,170	2,252
Closing stock	(1,681)	(3,305)
Staff costs	33,142	29,805
Charity shop and online retail overheads	27,931	24,294
	<u>63,867</u>	<u>55,528</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RAISING FUNDS - continued

Investment management costs

	2023 £	2022 £
Support costs	625	-
	<u>625</u>	<u>-</u>
Aggregate amounts	90,708	78,831
	<u>90,708</u>	<u>78,831</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	63,332	354,788	418,120
	<u>63,332</u>	<u>354,788</u>	<u>418,120</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Investment management costs	-	-	625	625
Charitable Activities	266,289	80,755	7,744	354,788
	<u>266,289</u>	<u>80,755</u>	<u>8,369</u>	<u>355,413</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

9. STAFF COSTS

During the year wages costs were £259,148 (2022 - £242,505). The amount paid to Key Management Personnel was £74,549 (2022 - £70,981).

The average monthly number of employees during the year at the RSPCA centre were 12 (2022 - 10) and at the Charity shop 4 (2022 - 4).

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

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	115,192	67	115,259
Other trading activities	221,787	-	221,787
Investment income	1,643	-	1,643
Total	338,622	67	338,689
EXPENDITURE ON			
Raising funds	78,831	-	78,831
Charitable activities			
Charitable Activities	355,464	-	355,464
Total	434,295	-	434,295
NET INCOME/(EXPENDITURE)	(95,673)	67	(95,606)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,521,794	377,979	2,899,773
TOTAL FUNDS CARRIED FORWARD	2,426,121	378,046	2,804,167

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st January 2023	2,243,339	66,103	20,100	2,329,542
Additions	61,180	4,237	-	65,417
At 31st December 2023	2,304,519	70,340	20,100	2,394,959
DEPRECIATION				
At 1st January 2023	213,580	54,253	20,100	287,933
Charge for year	76,817	3,878	-	80,695
At 31st December 2023	290,397	58,131	20,100	368,628
NET BOOK VALUE				
At 31st December 2023	2,014,122	12,209	-	2,026,331
At 31st December 2022	2,029,759	11,850	-	2,041,609

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1st January 2023	10
Additions at cost	203,078
Disposals at cost/market value	(6,050)
Revaluation surplus/(deficit)	8,012
At 31st December 2023	205,050
NET BOOK VALUE	
At 31st December 2023	205,050
At 31st December 2022	10

The investment portfolio held at the balance sheet date was valued at £205,050 (2022 - £10).
£54,025 (2022- £10) of the assets are invested in UK shares and £151,025 (2022 - £nil) invested outside the UK.

At the year end there was £2858 (2022 - £27,376) held as cash and included in current assets.

Cost or valuation at 31st December 2023 is represented by:

	Cash and settlements pending £
Valuation in 2023	205,050

£10 of the investments relates solely to 2 shares held in Santander. As the cost of disposal of these shares would exceed the sale proceeds these shares are retained.

13. STOCKS

	2023	2022
	£	£
Drug stock	5,312	5,244
Goods for resale	1,681	3,305
	6,993	8,549

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	14,290	7,512
Other debtors	107,177	127,616
VAT	2,263	4,132
Prepayments and accrued income	3,849	4,407
	<u>127,579</u>	<u>143,667</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	16,257	24,835
Social security and other taxes	8,438	4,008
Accrued expenses	17,050	17,195
	<u>41,745</u>	<u>46,038</u>

16. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	2,426,121	127,728	(40,000)	2,513,849
Designated fund	-	-	40,000	40,000
	<u>2,426,121</u>	<u>127,728</u>	<u>-</u>	<u>2,553,849</u>
Restricted funds				
Building fund	378,046	(12,601)	-	365,445
	<u>378,046</u>	<u>(12,601)</u>	<u>-</u>	<u>365,445</u>
TOTAL FUNDS	<u>2,804,167</u>	<u>115,127</u>	<u>-</u>	<u>2,919,294</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	611,020	(491,227)	7,935	127,728
Restricted funds				
Building fund	-	(12,601)	-	(12,601)
Care of Cats	5,000	(5,000)	-	-
	<u>5,000</u>	<u>(17,601)</u>	<u>-</u>	<u>(12,601)</u>
TOTAL FUNDS	<u>616,020</u>	<u>(508,828)</u>	<u>7,935</u>	<u>115,127</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	2,191,794	(95,673)	280,000	2,376,121
Designated fund	330,000	-	(280,000)	50,000
	2,521,794	(95,673)	-	2,426,121
Restricted funds				
Building fund	377,979	67	-	378,046
TOTAL FUNDS	<u>2,899,773</u>	<u>(95,606)</u>	<u>-</u>	<u>2,804,167</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	338,622	(434,295)	(95,673)
Restricted funds			
Building fund	67	-	67
TOTAL FUNDS	<u>338,689</u>	<u>(434,295)</u>	<u>(95,606)</u>

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	2,191,794	32,055	240,000	2,463,849
Designated fund	330,000	-	(240,000)	90,000
	2,521,794	32,055	-	2,553,849
Restricted funds				
Building fund	377,979	(12,534)	-	365,445
TOTAL FUNDS	<u>2,899,773</u>	<u>19,521</u>	<u>-</u>	<u>2,919,294</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

16. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds				
General fund	949,642	(925,522)	7,935	32,055
Restricted funds				
Building fund	67	(12,601)	-	(12,534)
Care of Cats	5,000	(5,000)	-	-
	<u>5,067</u>	<u>(17,601)</u>	<u>-</u>	<u>(12,534)</u>
TOTAL FUNDS	<u>954,709</u>	<u>(943,123)</u>	<u>7,935</u>	<u>19,521</u>

Transfers between funds

The trustees discussed the level of reserves and designated funds and have agreed an increase of £40,000 (2022 - £280,000 released) to the designated funds as at 31/12/23 to hold £90,000 in designated funds to cover residual costs of the animal centre rebuild and the refurbishment of the animal centre office accommodation. This should leave free reserves of approximately £800,000 (to allow for rising operational costs).

17. RELATED PARTY DISCLOSURES

Trustees and Key Management Personnel purchased goods from and made donations to the Branch during the year.

During previous years the trustees made donations in the form of regular amounts, small ad hoc monetary donations and ad hoc donations of stock for the charity shop. By the nature of many of these donations being ad hoc the total amount is not known but is not expected to exceed £3,000 in monetary form or £5,000 in the form of stock. The figures for 2023 are comparable to these.

RSPCA Chesterfield & N Derbyshire Branch is a Branch of the RSPCA, the Society. During the year grants amounting to £23,094 (2022 - £23,218) were received from the Society. The Branch boarded animals on behalf of the Society and other branches during the year and charged fees for this of £92,946 (2022 - £63,103). Amounts owing to the Branch for this at the end of the year were £24,638 (2022 - £17,808). Also during the year the Branch purchased goods and services from the Society and other branches amounting to £10,895 (2022 - £9,721). The amount outstanding by the Branch for these at the end of the year was £3,594 (2022 - £6,107).

All of the above transactions were carried out at arm's length.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	74,078	65,636
Gift aid	9,450	7,473
Legacies	176,732	1,204
Grants	44,438	40,218
Subscriptions	437	315
Lottery income	564	413
	305,699	115,259
Other trading activities		
Fundraising events	13,925	11,330
Adoptions and unwanted animals	74,305	45,390
RSPCA boarding fees	94,833	66,351
Centre shop sales	7,733	3,497
Charity shop and online sales	94,201	77,796
Insurance Commission	16,891	17,423
	301,888	221,787
Investment income		
Rents receivable	59	59
Investment income	1,661	-
Deposit account interest	6,713	1,584
	8,433	1,643
Total incoming resources		
	616,020	338,689
EXPENDITURE		
Raising donations and legacies		
Fundraiser wages	22,991	19,932
Fundraising costs	3,225	3,371
	26,216	23,303
Other trading activities		
Opening stock - centre	3,305	2,482
Purchases for resale - centre	1,170	2,252
Charity shop wages	33,142	29,805
Charity shop and online retail overheads	27,931	24,294
Closing stock - centre	(1,681)	(3,305)
	63,867	55,528
Charitable activities		
Veterinary fees	45,059	20,699
Carried forward	45,059	20,699

This page does not form part of the statutory financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2023

	2023 £	2022 £
Charitable activities		
Brought forward	45,059	20,699
Drugs and medicines -net of stock movement	7,317	3,973
Food, bedding and farriers	2,971	1,812
Cleaning and waste disposal	7,985	7,551
Rental of storage unit	-	1,053
	63,332	35,088
Support costs		
Management		
Wages	203,015	192,768
Staff training and uniforms	298	17
Rates and water	3,688	3,881
Insurance	2,614	2,531
Light and heat	29,549	17,251
Telephone	1,356	1,244
Postage and stationery	5,552	3,904
Sundries	206	594
Motor expenses	3,405	3,915
Repairs and renewals	16,606	5,032
	266,289	231,137
Finance		
Bank charges	60	1,017
Depreciation of tangible fixed assets	80,695	78,611
	80,755	79,628
Governance costs		
Accountancy and legal fees	6,808	7,404
Professional fees	1,010	829
Branch contribution to RSPCA Regional Fund	551	1,378
	8,369	9,611
Total resources expended	508,828	434,295
Net income/(expenditure) before gains and losses	107,192	(95,606)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(77)	-
Net income/(expenditure)	107,115	(95,606)

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

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FOR THE YEAR ENDED 31ST DECEMBER 2022

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RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The RSPCA Chesterfield and North Derbyshire Branch is an unincorporated association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Chesterfield and North Derbyshire.

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.

This is achieved through donations, gifts, legacies, fundraising and trading together with the help and dedication of paid staff and volunteers.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused 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.

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 2006 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 below and in the following pages 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.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Significant activities

Charitable activities pursued for the public benefit

-We support the Society's Inspectors and other RSPCA branches by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, 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 objects, and promotes humane sentiments towards animals which involves a moral benefit to humankind as a whole.

-We support our local community by taking in pets belonging to owners living in the local area where the owners are no longer able to care for them. This benefits pet owners who are in need of assistance by rehoming their animals.

-We take in lost animals (other than stray dogs for which the local authority is responsible) and take steps to try to reunite them with their owners. This work benefits our local community by preventing animals straying and posing a risk to themselves and people, for example through road traffic accidents.

-We provide reduced-rate micro chipping of cats for people on low incomes in the Branch area. We also provide low cost micro chipping for pets belonging to any member of the public living in the local area. This work helps to reunite lost animals with their owners, helps people on low incomes to get their pet's micro chipped and promotes responsible pet ownership as well as compliance with the legislation on the compulsory microchipping of dogs and the forthcoming compulsory microchipping in England of cats, which benefits society in general.

-Animals in our care receive veterinary treatment, vaccination, neutering, micro chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease, helps prevent suffering and also helps to control cat and dog populations and reunite lost animals with their owners.

-We rehome animals in need to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary 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 animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

-We provide financial assistance towards the cost of emergency veterinary treatment for animals that are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in urgent need of veterinary treatment.

-We offer free animal care advice by telephone, at our animal centre, by email and via our website. The public benefits through the promotion of responsible pet ownership.

-We provide volunteering opportunities for those who wish to support our work, including trusteeship, animal care, retail and fundraising. This benefits local people and companies by providing the possibility of doing work that is compassionate and rewarding and that can help develop an individual's skills, which may also enhance the volunteer's career prospects.

-We provide educational talks on animal welfare to local schools and community groups and offer tours of the animal centre to such organisations to highlight our work. This benefits the local community by educating people, in particular children, about animal welfare and promoting responsible pet ownership, which benefits society as a whole.

During 2022 the Branch rehomed a total of 241 animals (115 dogs, 122 cats, 3 rabbits and 1 bird). In addition the Branch neutered 128 animals and microchipped 107 animals.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees feel the charity has successfully achieved its charitable objectives during the year, and all involved are committed to maintaining the level of care and facilities currently offered.

Fundraising activities

During the year the charity has continued with its fundraising efforts but due to the Coronavirus pandemic the income has significantly reduced. A supporter engagement officer is employed by the branch to ensure that income from fundraising is maximised and sustainable.

Investment performance

The Branch Rules authorise the trustees to make and hold investments in the furtherance of the charitable objectives. Investec Wealth and Investment currently holds cash on deposit and this is not being actively invested.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds for the charity is donations together with income from adoptions and trading. Boarding income is received from the National Society and branches for boarding of animals on their behalf and additional income is received from fundraising, legacies, grants and investment income.

Reserves policy

The Branch holds three types of reserves, restricted reserves, designated funds and free reserves. Restricted reserves are held for the purpose of activities specified by the donor. Currently all restricted funds relate to the rebuild program. Designated funds represent funds approved by the trustees for future capital projects. Currently the designated funds relate to residual costs of the animal centre rebuild, including the balance of retentions held and the installation of solar panels at the animal centre. General funds represent the free reserves of the branch and tangible fixed assets.

The trustees consider it is prudent that to maintain a level of free reserves that will enable the branch to ensure a level of continuity and have the ability to adjust in a measured way to significant changes in the economic environment and demands on services. It is considered that free reserves should be sufficient to cover 8 to 12 months of total operational costs including centre administration, fundraising and support.

In the current year there has been a decline in the level of reserves. During the year the Branch has legacies receivable of £1,204 (2021 - £129,239). In June 2014 the Branch launched an appeal to raise additional funds towards the replacement and refurbishment of facilities at the animal centre. This appeal is now closed and during the year there was net income of £67 (2021 - £337) from residual donations.

FUTURE PLANS

The new animal centre had its official opening in August 2022. The branch is working to optimise the use of these facilities with the future aim of expanding the branch's services, increasing the animal care resource and exploring new income streams.

The branch's fundraising and public engagement activities have fully resumed following the pandemic and a number of successful events have been held at the new animal centre. The branch's volunteer team is growing in strength and number, and the branch continues to seek more volunteers, offer new and varied volunteering opportunities and enhance the trustee skill set and diversity through the recruitment of new trustees.

Plans are in progress for the installation of solar panels at the animal centre. The branch is committed to reducing its carbon footprint, increasing the energy efficiency of its premises and achieving savings in running costs.

The trustees are actively contributing to the national Society consultation on the new governance framework for branches and are considering the proposed option of converting the branch to a Charitable Incorporated Organisation (CIO).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is one of a network of RSPCA Branches throughout the country. The RSPCA Chesterfield and North Derbyshire Branch is a registered charity constituted as an unincorporated association and governed by the Branch Rules of the National Society of the RSPCA.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The charity is managed by a committee of trustees and the appointment of trustees is governed by the Branch Rules issued by the Society. The trustees are elected annually by the Annual General Meeting and subject to Branch Rules. However the Board of Trustees is authorised to co-opt new trustees during the year and to appoint replacement trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

Meetings are held regularly at which the trustees agree the activities of the charity including policies, performance and financial matters.

The Centre is run by a team of staff comprising a branch manager, an animal care manager, a supporter engagement officer, an operations and volunteer co-ordinator and a supervisor who together with full-time and part-time staff, and volunteers, have ensured the smooth running of the facilities available.

The Charity shop in the Market Hall in Chesterfield is managed by a full time manager, a part-time assistant manager, casual staff and a team of volunteers.

Induction and training of new trustees

New trustees are invited to attend meetings prior to their appointment in order to ensure that their responsibilities and duties as trustees are fully understood and accepted. Prior to appointment they are provided with a copy of the Branch Rules and Charity Commission guidance for trustees and, once appointed, further guidance and training is available from the RSPCA to enable them to more fully understand the role undertaken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226142

Principal address

137 Spital Lane
Chesterfield
Derbyshire
S41 0HL

Trustees

Mr Peter Cashford
Mrs Alison Higgins
Mrs Shirley Peacock (deceased 7.5.22)
Mrs Georgina Francis
Mr Les Wilkins
Mrs Susan Shedden
Mr Paddy Petch
Mr Michael Mayall
Ms Lisa Brailsford
Mrs Jessica Storer (resigned 5.4.22)

Independent Examiner

Bryan W Grey FCA
Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr Michael Mayall - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Independent examiner's report to the trustees of RSPCA Chesterfield & N Derbyshire Branch

I report to the charity trustees on my examination of the accounts of RSPCA Chesterfield & N Derbyshire Branch (the Trust) for the year ended 31st December 2022.

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 member of the Institute of Chartered Accountants in England and Wales, 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.

Bryan W Grey FCA

Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

Date:

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	115,192	67	115,259	263,193
Other trading activities	3	221,787	-	221,787	164,766
Investment income	4	1,643	-	1,643	1,038
Other income		-	-	-	41,807
Total		<u>338,622</u>	<u>67</u>	<u>338,689</u>	<u>470,804</u>
EXPENDITURE ON					
Raising funds	5	78,831	-	78,831	72,319
Charitable activities	6				
Charitable Activities		<u>355,464</u>	<u>-</u>	<u>355,464</u>	<u>382,736</u>
Total		<u>434,295</u>	<u>-</u>	<u>434,295</u>	<u>455,055</u>
NET INCOME/(EXPENDITURE)		(95,673)	67	(95,606)	15,749
RECONCILIATION OF FUNDS					
Total funds brought forward		2,521,794	377,979	2,899,773	2,884,024
TOTAL FUNDS CARRIED FORWARD		<u><u>2,426,121</u></u>	<u><u>378,046</u></u>	<u><u>2,804,167</u></u>	<u><u>2,899,773</u></u>

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

BALANCE SHEET
31ST DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	1,663,563	378,046	2,041,609	1,970,071
Investments	12	10	-	10	10
		<u>1,663,573</u>	<u>378,046</u>	<u>2,041,619</u>	<u>1,970,081</u>
CURRENT ASSETS					
Stocks	13	8,549	-	8,549	7,534
Debtors	14	143,667	-	143,667	160,160
Cash at bank and in hand		656,370	-	656,370	811,659
		<u>808,586</u>	<u>-</u>	<u>808,586</u>	<u>979,353</u>
CREDITORS					
Amounts falling due within one year	15	(46,038)	-	(46,038)	(49,661)
		<u>762,548</u>	<u>-</u>	<u>762,548</u>	<u>929,692</u>
NET CURRENT ASSETS					
		<u>762,548</u>	<u>-</u>	<u>762,548</u>	<u>929,692</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,426,121</u>	<u>378,046</u>	<u>2,804,167</u>	<u>2,899,773</u>
NET ASSETS					
		<u>2,426,121</u>	<u>378,046</u>	<u>2,804,167</u>	<u>2,899,773</u>
FUNDS	16				
Unrestricted funds				2,426,121	2,521,794
Restricted funds				378,046	377,979
TOTAL FUNDS				<u>2,804,167</u>	<u>2,899,773</u>

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

.....
Mr Peter Cashford - Trustee

.....
Mrs Georgina Francis - Trustee

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2022**

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 (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The accounts are prepared under the following accounting convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

No permanent endowments have been received in the period. The Branch is receiving a share of the income from a permanent endowment where the permanent endowment funds are held by third party trustees.

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 costs 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.

Charitable activities

Costs of charitable activities include costs directly related to the charitable objectives.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to professional fees and an apportionment of overhead and support costs.

Allocation and apportionment of costs

Costs are allocated and apportioned with regard to the nature of the expense and the relevance to the activities of the charity.

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 30 years -10% on cost
Plant and machinery	-25% on cost -25% on reducing balance -20% on cost -20% on reducing balance

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles -20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

To the extent that the charities income and expenditure relates to 'business activities' the figures in these accounts are net of VAT. The charities non business activities are outside the scope of VAT.

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.

Designated funds comprise unrestricted funds that are set aside for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods

The Branch receives donated goods which are sold through the charity shop. Also sold are goods purchased specifically for resale. The Branch is extremely grateful for the income it generates from donated goods but it is impractical to measure their value upon receipt. The income from donated goods is recognised when they are sold. No carrying value is recognised for the stock of donated goods on hand at the balance sheet date.

Treatment of legacy income

Legacy income is recognised on a receivable basis. During the year there were legacies receivable of £1,204 (2021 - £129,239).

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	65,636	71,757
Gift aid	7,473	7,811
Legacies	1,204	129,239
Grants	40,218	53,888
Subscriptions	728	498
	115,259	263,193

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	11,330	2,126
Adoptions and unwanted animals	45,390	36,665
RSPCA boarding fees	66,351	49,904
Centre shop sales	3,497	1,968
Charity shop sales	77,796	56,639
Insurance Commission	17,423	17,451
Micro chipping	-	13
	<u>221,787</u>	<u>164,766</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents receivable	59	59
Deposit account interest	1,584	979
	<u>1,643</u>	<u>1,038</u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	19,932	19,632
Fundraising costs	3,371	588
	<u>23,303</u>	<u>20,220</u>

Other trading activities

	2022	2021
	£	£
Opening stock	2,482	3,037
Purchases	2,252	1,046
Closing stock	(3,305)	(2,482)
Staff costs	29,805	26,830
Charity shop overheads	24,294	23,668
	<u>55,528</u>	<u>52,099</u>
Aggregate amounts	<u>78,831</u>	<u>72,319</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	35,088	320,376	355,464

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	231,137	79,628	9,611	320,376

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

9. STAFF COSTS

During the year wages costs were £242,505 (2021 - £267,162). The amount paid to Key Management Personnel was £70,981 (2021 - £64,391).

The average monthly number of employees during the year at the RSPCA centre were 10 (2021 - 11) and at the Charity shop 4 (2021 - 4).

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	235,060	28,133	263,193
Other trading activities	164,766	-	164,766
Investment income	1,038	-	1,038
Other income	41,807	-	41,807
Total	442,671	28,133	470,804
EXPENDITURE ON			
Raising funds	72,319	-	72,319
Charitable activities			
Charitable Activities	382,736	-	382,736
Total	455,055	-	455,055
NET INCOME/(EXPENDITURE)	(12,384)	28,133	15,749

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	2,534,178	349,846	2,884,024
TOTAL FUNDS CARRIED FORWARD	<u>2,521,794</u>	<u>377,979</u>	<u>2,899,773</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st January 2022	2,098,120	61,179	20,100	2,179,399
Additions	145,219	4,924	-	150,143
At 31st December 2022	<u>2,243,339</u>	<u>66,103</u>	<u>20,100</u>	<u>2,329,542</u>
DEPRECIATION				
At 1st January 2022	138,802	50,426	20,100	209,328
Charge for year	74,778	3,827	-	78,605
At 31st December 2022	<u>213,580</u>	<u>54,253</u>	<u>20,100</u>	<u>287,933</u>
NET BOOK VALUE				
At 31st December 2022	<u>2,029,759</u>	<u>11,850</u>	<u>-</u>	<u>2,041,609</u>
At 31st December 2021	<u>1,959,318</u>	<u>10,753</u>	<u>-</u>	<u>1,970,071</u>

12. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1st January 2022 and 31st December 2022	<u>10</u>
NET BOOK VALUE	
At 31st December 2022	<u>10</u>
At 31st December 2021	<u>10</u>

The investment portfolio held at the balance sheet date was valued at £10 (2021 - £10).
£10 (2021- £10) of the assets are invested in UK shares and cash and £nil (2021 - £nil) invested outside the UK.

This investment relates solely to 2 shares held in Santander. As the cost of disposal of these shares would exceed the sale proceeds these shares are retained.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

13. STOCKS

	2022	2021
	£	£
Drug stock	5,244	5,052
Goods for resale	3,305	2,482
	<u>8,549</u>	<u>7,534</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	7,512	5,667
Other debtors	127,616	134,916
VAT	4,132	16,539
Prepayments and accrued income	4,407	3,038
	<u>143,667</u>	<u>160,160</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	24,835	36,831
Social security and other taxes	4,008	4,680
Accrued expenses	17,195	8,150
	<u>46,038</u>	<u>49,661</u>

16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	2,191,794	(95,673)	280,000	2,376,121
Designated fund	330,000	-	(280,000)	50,000
	<u>2,521,794</u>	<u>(95,673)</u>	<u>-</u>	<u>2,426,121</u>
Restricted funds				
Building fund	377,979	67	-	378,046
	<u>377,979</u>	<u>67</u>	<u>-</u>	<u>378,046</u>
TOTAL FUNDS	<u>2,899,773</u>	<u>(95,606)</u>	<u>-</u>	<u>2,804,167</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	338,622	(434,295)	(95,673)
Restricted funds			
Building fund	67	-	67
TOTAL FUNDS	<u>338,689</u>	<u>(434,295)</u>	<u>(95,606)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	1,699,178	(12,384)	505,000	2,191,794
Designated fund	835,000	-	(505,000)	330,000
	<u>2,534,178</u>	<u>(12,384)</u>	<u>-</u>	<u>2,521,794</u>
Restricted funds				
Building fund	349,846	28,133	-	377,979
TOTAL FUNDS	<u>2,884,024</u>	<u>15,749</u>	<u>-</u>	<u>2,899,773</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	442,671	(455,055)	(12,384)
Restricted funds			
Building fund	28,133	-	28,133
TOTAL FUNDS	<u>470,804</u>	<u>(455,055)</u>	<u>15,749</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

16. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,699,178	(108,057)	785,000	2,376,121
Designated fund	835,000	-	(785,000)	50,000
	2,534,178	(108,057)	-	2,426,121
Restricted funds				
Building fund	349,846	28,200	-	378,046
TOTAL FUNDS	<u>2,884,024</u>	<u>(79,857)</u>	<u>-</u>	<u>2,804,167</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 £	Movement in funds £
Unrestricted funds			
General fund	781,293	(889,350)	(108,057)
Restricted funds			
Building fund	28,200	-	28,200
TOTAL FUNDS	<u>809,493</u>	<u>(889,350)</u>	<u>(79,857)</u>

Transfers between funds

The trustees discussed the level of reserves and designated funds and have agreed the release of £280,000 (2021 - £505,000 released) from the designated funds as at 31/12/22 to leave £50,000 in designated funds (to cover residual costs of the animal centre rebuild and installation of solar panels at the animal centre). This should leave free reserves of approximately £700,000 (to allow for rising operational costs).

17. RELATED PARTY DISCLOSURES

Trustees and Key Management Personnel purchased goods from and made donations to the Branch during the year.

During previous years the trustees made donations in the form of regular amounts, small ad hoc monetary donations and ad hoc donations of stock for the charity shop. By the nature of many of these donations being ad hoc the total amount is not known but is not expected to exceed £3,000 in monetary form or £5,000 in the form of stock. The figures for 2022 are comparable to these.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

17. RELATED PARTY DISCLOSURES - continued

RSPCA Chesterfield & N Derbyshire Branch is a Branch of the RSPCA, the Society. During the year grants amounting to £23,218 (2021 - £24,134) were received from the Society. In October 2022 grant of £17,000 was received from RSPCA Nottingham and Notts Branch towards the purchase of a log cabin and additional fencing. No further Covid related Local Authority grants were received (2021 - £29,574). The Branch boarded animals on behalf of the Society and other branches during the year and charged fees for this of £63,103 (2021 - £49,904). Amounts owing to the Branch for this at the end of the year were £17,808 (2021 - £14,539). Also during the year the Branch purchased goods and services from the Society and other branches amounting to £9,721 (2021 - £6,862). The amount outstanding by the Branch for these at the end of the year was £6,107 (2021 - £6,758).

All of the above transactions were carried out at arm's length.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	65,636	71,757
Gift aid	7,473	7,811
Legacies	1,204	129,239
Grants	40,218	53,888
Subscriptions	728	498
	115,259	263,193
 Other trading activities		
Fundraising events	11,330	2,126
Adoptions and unwanted animals	45,390	36,665
RSPCA boarding fees	66,351	49,904
Centre shop sales	3,497	1,968
Charity shop sales	77,796	56,639
Insurance Commission	17,423	17,451
Micro chipping	-	13
	221,787	164,766
 Investment income		
Rents receivable	59	59
Deposit account interest	1,584	979
	1,643	1,038
 Other income		
CJRS grants	-	41,807
Total incoming resources	338,689	470,804
 EXPENDITURE		
Raising donations and legacies		
Fundraiser wages	19,932	19,632
Fundraising costs	3,371	588
	23,303	20,220
 Other trading activities		
Opening stock - centre	2,482	3,037
Purchases for resale - centre	2,252	1,046
Charity shop wages	29,805	26,830
Charity shop overheads	24,294	23,668
Closing stock - centre	(3,305)	(2,482)
	55,528	52,099

This page does not form part of the statutory financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	2022 £	2021 £
Other trading activities		
Charitable activities		
Veterinary fees	20,699	23,692
Drugs and medicines -net of stock movement	3,973	6,043
Food, bedding and farriers	1,812	1,860
Cleaning and waste disposal	7,551	7,525
Rental of storage unit	1,053	1,716
	35,088	40,836
 Support costs		
Management		
Wages	192,768	220,700
Staff training and uniforms	17	1,011
Rates and water	3,881	2,747
Insurance	2,531	2,109
Light and heat	17,251	11,330
Telephone	1,244	1,116
Postage and stationery	3,904	5,648
Sundries	594	208
Motor expenses	3,915	5,176
Repairs and renewals	5,032	4,969
	231,137	255,014
 Finance		
Bank charges	1,017	963
Depreciation of tangible fixed assets	78,611	73,467
	79,628	74,430
 Governance costs		
Accountancy and legal fees	7,404	9,189
Professional fees	829	1,889
Branch contribution to HO	1,378	1,378
	9,611	12,456
 Total resources expended		
	434,295	455,055
 Net (expenditure)/income		
	(95,606)	15,749

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

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FOR THE YEAR ENDED 31ST DECEMBER 2021

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RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The RSPCA Chesterfield and North Derbyshire Branch is an unincorporated association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Chesterfield and North Derbyshire.

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.

This is achieved through donations, gifts, legacies, fundraising and trading together with the help and dedication of paid staff and volunteers.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused 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.

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 2006 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 below and in the following pages 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.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Significant activities

Charitable activities pursued for the public benefit

-We support the Society's Inspectors and other RSPCA branches by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, 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 objects, and promotes humane sentiments towards animals which involves a moral benefit to humankind as a whole.

-We support our local community by taking in pets belonging to owners living in the local area where the owners are no longer able to care for them. This benefits pet owners who are in need of assistance by rehoming their animals.

-We take in lost animals (other than stray dogs for which the local authority is responsible) and take steps to try to reunite them with their owners. This work benefits our local community by preventing animals straying and posing a risk to themselves and people, for example through road traffic accidents.

-We provide reduced-rate micro chipping of cats for people on low incomes in the Branch area. We also provide low cost micro chipping for pets belonging to any member of the public living in the local area. This work helps to reunite lost animals with their owners, helps people on low incomes to get their pet's micro chipped and promotes responsible pet ownership as well as compliance with the legislation on the compulsory microchipping of dogs, which benefits society in general. There is also government consultation taking place on introducing compulsory microchipping of cats.

-Animals in our care receive veterinary treatment, vaccination, neutering, micro chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease, helps prevent suffering and also helps to control cat and dog populations and reunite lost animals with their owners.

-We rehome animals in need to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary 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 animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

-We provide financial assistance towards the cost of emergency veterinary treatment for animals that are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in urgent need of veterinary treatment.

-We offer free animal care advice by telephone, at our animal centre, by email and via our website. The public benefits through the promotion of responsible pet ownership.

-We provide volunteering opportunities for those who wish to support our work, including trusteeship, animal care and fundraising. This benefits local people and companies by providing the possibility of doing work that is compassionate and rewarding and that can help develop an individual's skills, which may also enhance the volunteer's career prospects.

-We provide educational talks on animal welfare to local schools and community groups and offer tours of the animal centre to such organisations to highlight our work. This benefits the local community by educating people, in particular children, about animal welfare and promoting responsible pet ownership, which benefits society as a whole.

During 2021 the Branch rehomed a total of 251 animals (112 dogs and 139 cats). In addition the Branch neutered 138 animals, microchipped 123 animals and issued no welfare assistance vouchers for animals belonging to owners on a low income.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees feel the charity has successfully achieved its charitable objectives during the year, and all involved are committed to maintaining the level of care and facilities currently offered.

Fundraising activities

During the year the charity has continued with its fundraising efforts but due to the Coronavirus pandemic the income has significantly reduced. A supporter engagement officer is employed by the branch to ensure that income from fundraising is maximised and sustainable.

Investment performance

The Branch Rules authorise the trustees to make and hold investments in the furtherance of the charitable objectives. Investec Wealth and Investment are engaged in a trust investment management capacity and the Branch converted all of investments in this portfolio to liquid funds. These funds are held on pooled deposit with Investec Wealth and Investment pending utilisation towards the animal centre rebuild program of work.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds for the charity is donations together with income from adoptions and trading. Boarding income is received from the National Society and branches for boarding of animals on their behalf and additional income is received from fundraising, legacies, grants and investment income.

Reserves policy

The Branch holds three types of reserves, restricted reserves, designated funds and free reserves. Restricted reserves are held for the purpose of activities specified by the donor. Currently all restricted funds relate to the rebuild program. Designated funds represent funds approved by the trustees for future capital projects. Currently the designated funds relate to the rebuild program. General funds represent the free reserves of the branch and tangible fixed assets.

The trustees consider it is prudent that to maintain a level of free reserves that will enable the branch to ensure a level of continuity and have the ability to adjust in a measured way to significant changes in the economic environment and demands on services. It is considered that free reserves should be sufficient to cover 8 to 12 months of total operational costs including centre administration, fundraising and support.

In the current year there has been a further improvement in the level of reserves. During the year the Branch has legacies receivable of £129,239 (2020 - £166,836). In June 2014 the Branch launched an appeal to raise additional funds towards the replacement and refurbishment of facilities at the animal centre. In respect of the appeal there was net income of £337 (2020 - £982) from donations.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

FUTURE PLANS

The construction of the new dog and cat isolation unit and refurbishment of the main reception building and visitor facilities at the animal centre has been completed. This concludes the principal elements of the rebuild scheme. There still remain some smaller projects that the branch aims to carry out, such as refurbishment of the office accommodation and the creation of a new dog exercise area.

Moving forward following the pandemic and the rebuilding of the animal centre, the branch now intends to focus its efforts on income generation and recruitment of volunteers. A drive has been launched to attract new volunteers with a particular emphasis on trustee recruitment and growing the team of fundraising and events volunteers.

The branch is conscious of the impact that rising inflation and high energy prices will have on the branch's running costs and is working to keep expenditure under control as far as possible. In 2021, as a result of the effects of the pandemic and changing operational needs, the branch underwent a restructure of the animal care staffing, which sadly resulted in a reduction in the size of the team through redundancies. The new animal centre buildings operate using energy-efficient air source heating and the branch is also investigating the option of installing solar panels provided this is viable and cost effective.

The lifting of the coronavirus restrictions has allowed the resumption of face to face events and fundraising activities. The branch will be holding its annual Fun Dog Show again in 2022 after a two-year gap and will also be hosting a number of events at the animal centre to showcase the new facilities, help raise funds and re-engage with the local community to increase awareness of the charity's work.

Finally, to benefit the welfare, rehabilitation and rehoming of the animals in the branch's care, the branch has recognised the need to invest in additional behavioural support through the creation of a new post of a training and behaviour advisor to work in conjunction with the animal centre staff and the branch's external consultant clinical animal behaviourist.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is one of a network of RSPCA Branches throughout the country. The RSPCA Chesterfield and North Derbyshire Branch is a registered charity constituted as an unincorporated association and governed by the Branch Rules of the National Society of the RSPCA.

Recruitment and appointment of new trustees

The charity is managed by a committee of trustees and the appointment of trustees is governed by the Branch Rules issued by the Society. The trustees are elected annually by the Annual General Meeting and subject to Branch Rules. However the Board of Trustees is authorised to co-opt new trustees during the year and to appoint replacement trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

Meetings are held regularly at which the trustees agree the activities of the charity including policies, performance and financial matters.

The Centre is run by a team of staff comprising a branch manager, an animal care manager, a supporter engagement officer, an operations and volunteer co-ordinator and a supervisor who together with full-time and part-time staff, and volunteers, have ensured the smooth running of the facilities available.

The Charity shop in the Market Hall in Chesterfield is managed by a full time manager, a part-time assistant manager, casual staff and a team of volunteers.

Induction and training of new trustees

New trustees are invited to attend meetings prior to their appointment in order to ensure that their responsibilities and duties as trustees are fully understood and accepted. Prior to appointment they are provided with a copy of the Branch Rules and, once appointed, guidance is available from the RSPCA to enable them to more fully understand the role undertaken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226142

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

Principal address

137 Spital Lane
Chesterfield
Derbyshire
S41 0HL

Trustees

Mr Peter Cashford
Mrs Alison Higgins
Mrs Shirley Peacock (resigned 7.5.22)
Mrs Janet Roberts (resigned 22.9.21)
Mrs Georgina Francis
Mr Les Wilkins
Ms Susan Hallam
Mr Paddy Petch
Mr Michael Mayall
Mrs Lisa Brailsford
Mrs Jessica Storer (appointed 16.2.21) (resigned 5.4.22)

Independent Examiner

Bryan W Grey FCA
Institute of Chartered Accountants in England and Wales
Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr Michael Mayall - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Independent examiner's report to the trustees of RSPCA Chesterfield & N Derbyshire Branch

I report to the charity trustees on my examination of the accounts of RSPCA Chesterfield & N Derbyshire Branch (the Trust) for the year ended 31st 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 Institute of Chartered Accountants in England and Wales 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.

Bryan W Grey FCA
Institute of Chartered Accountants in England and Wales
Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

Date:

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	235,060	28,133	263,193	276,506
Other trading activities	3	164,766	-	164,766	200,859
Investment income	4	1,038	-	1,038	5,034
Other income		41,807	-	41,807	34,546
Total		442,671	28,133	470,804	516,945
EXPENDITURE ON					
Raising funds	5	72,319	-	72,319	72,354
Charitable activities	6				
Charitable Activities		382,736	-	382,736	362,126
Total		455,055	-	455,055	434,480
NET INCOME/(EXPENDITURE)		(12,384)	28,133	15,749	82,465
RECONCILIATION OF FUNDS					
Total funds brought forward		2,534,178	349,846	2,884,024	2,801,559
TOTAL FUNDS CARRIED FORWARD		2,521,794	377,979	2,899,773	2,884,024

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

BALANCE SHEET
31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	1,592,104	377,967	1,970,071	1,651,080
Investments	12	10	-	10	10
		<u>1,592,114</u>	<u>377,967</u>	<u>1,970,081</u>	<u>1,651,090</u>
CURRENT ASSETS					
Stocks	13	7,534	-	7,534	8,794
Debtors	14	160,148	12	160,160	83,770
Cash at bank and in hand		811,659	-	811,659	1,186,040
		<u>979,341</u>	<u>12</u>	<u>979,353</u>	<u>1,278,604</u>
CREDITORS					
Amounts falling due within one year	15	(49,661)	-	(49,661)	(45,670)
		<u>929,680</u>	<u>12</u>	<u>929,692</u>	<u>1,232,934</u>
NET CURRENT ASSETS					
		<u>929,680</u>	<u>12</u>	<u>929,692</u>	<u>1,232,934</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,521,794</u>	<u>377,979</u>	<u>2,899,773</u>	<u>2,884,024</u>
NET ASSETS					
		<u>2,521,794</u>	<u>377,979</u>	<u>2,899,773</u>	<u>2,884,024</u>
FUNDS	16				
Unrestricted funds				2,521,794	2,534,178
Restricted funds				377,979	349,846
TOTAL FUNDS				<u>2,899,773</u>	<u>2,884,024</u>

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

.....
Mr Peter Cashford - Trustee

.....
Mrs Georgina Francis - Trustee

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST 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 (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The accounts are prepared under the following accounting convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

No permanent endowments have been received in the period. The Branch is receiving a share of the income from a permanent endowment where the permanent endowment funds are held by third party trustees.

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 costs 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.

Charitable activities

Costs of charitable activities include costs directly related to the charitable objectives.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to professional fees and an apportionment of overhead and support costs.

Allocation and apportionment of costs

Costs are allocated and apportioned with regard to the nature of the expense and the relevance to the activities of the charity.

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 30 years -10% on cost
Plant and machinery	-25% on cost -25% on reducing balance -20% on cost -20% on reducing balance

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles -20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

To the extent that the charities income and expenditure relates to 'business activities' the figures in these accounts are net of VAT. The charities non business activities are outside the scope of VAT.

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.

Designated funds comprise unrestricted funds that are set aside for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods

The Branch receives donated goods which are sold through the charity shop. Also sold are goods purchased specifically for resale. The Branch is extremely grateful for the income it generates from donated goods but it is impractical to measure their value upon receipt. The income from donated goods is recognised when they are sold. No carrying value is recognised for the stock of donated goods on hand at the balance sheet date.

Treatment of legacy income

Legacy income is recognised on a receivable basis. During the year there were legacies receivable of £129,239 (2020 - £166,836).

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	95,891	75,071
Gift aid	7,811	9,208
Legacies	129,239	166,836
Grants	29,754	25,173
Subscriptions	498	218
	<u>263,193</u>	<u>276,506</u>

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

	2021	2020
	£	£
Other grants	<u>29,754</u>	<u>25,173</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	2,126	3,819
Adoptions and unwanted animals	36,665	60,217
RSPCA boarding fees	49,904	62,301
Centre shop sales	1,968	9,287
Charity shop sales	56,639	48,509
Insurance Commission	17,451	16,713
Micro chipping	13	13
	<u>164,766</u>	<u>200,859</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents receivable	59	64
Deposit account interest	979	4,970
	<u>1,038</u>	<u>5,034</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	19,632	19,226
Fundraising costs	588	3,588
	<u>20,220</u>	<u>22,814</u>

Other trading activities

	2021	2020
	£	£
Opening stock	3,037	4,808
Purchases	1,046	5,641
Closing stock	(2,482)	(3,036)
Staff costs	26,830	25,714
Charity shop overheads	23,668	16,413
	<u>52,099</u>	<u>49,540</u>
Aggregate amounts	<u>72,319</u>	<u>72,354</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	40,836	341,900	382,736

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	255,014	74,430	12,456	341,900

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

During the year wages costs were £267,162 (2020 - £270,681). The amount paid to Key Management Personnel was £64,391 (2020 - £62,635).

The average monthly number of employees during the year at the RSPCA centre were 11 (2020 - 14) and at the Charity shop 4 (2020 - 4).

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	275,524	982	276,506
Other trading activities	200,859	-	200,859
Investment income	5,034	-	5,034
Other income	34,546	-	34,546
Total	515,963	982	516,945
EXPENDITURE ON			
Raising funds	72,347	7	72,354
Charitable activities			
Charitable Activities	362,126	-	362,126
Total	434,473	7	434,480

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	81,490	975	82,465

RECONCILIATION OF FUNDS

Total funds brought forward	2,452,688	348,871	2,801,559
TOTAL FUNDS CARRIED FORWARD	<u>2,534,178</u>	<u>349,846</u>	<u>2,884,024</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st January 2021	1,707,162	59,679	20,100	1,786,941
Additions	<u>390,958</u>	<u>1,500</u>	<u>-</u>	<u>392,458</u>
At 31st December 2021	<u>2,098,120</u>	<u>61,179</u>	<u>20,100</u>	<u>2,179,399</u>
DEPRECIATION				
At 1st January 2021	68,865	47,346	19,650	135,861
Charge for year	<u>69,937</u>	<u>3,080</u>	<u>450</u>	<u>73,467</u>
At 31st December 2021	<u>138,802</u>	<u>50,426</u>	<u>20,100</u>	<u>209,328</u>
NET BOOK VALUE				
At 31st December 2021	<u>1,959,318</u>	<u>10,753</u>	<u>-</u>	<u>1,970,071</u>
At 31st December 2020	<u>1,638,297</u>	<u>12,333</u>	<u>450</u>	<u>1,651,080</u>

12. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1st January 2021 and 31st December 2021	<u>10</u>
NET BOOK VALUE	
At 31st December 2021	<u>10</u>
At 31st December 2020	<u>10</u>

The investment portfolio held at the balance sheet date was valued at £10 (2020 - £10).
£10 (2020- £10) of the assets are invested in UK shares and cash and £nil (2020 - £nil) invested outside the UK.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

13. STOCKS

	2021	2020
	£	£
Drug stock	5,052	5,757
Goods for resale	2,482	3,037
	<u>7,534</u>	<u>8,794</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	5,667	9,559
Other debtors	134,916	59,086
VAT	16,539	11,190
Prepayments and accrued income	3,038	3,935
	<u>160,160</u>	<u>83,770</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	36,831	34,624
Social security and other taxes	4,680	3,558
Accrued expenses	8,150	7,488
	<u>49,661</u>	<u>45,670</u>

16. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	1,699,178	(12,384)	505,000	2,191,794
Designated fund	835,000	-	(505,000)	330,000
	<u>2,534,178</u>	<u>(12,384)</u>	<u>-</u>	<u>2,521,794</u>
Restricted funds				
Building fund	349,846	28,133	-	377,979
	<u>2,884,024</u>	<u>15,749</u>	<u>-</u>	<u>2,899,773</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	442,671	(455,055)	(12,384)
Restricted funds			
Building fund	28,133	-	28,133
TOTAL FUNDS	<u>470,804</u>	<u>(455,055)</u>	<u>15,749</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	1,582,688	81,490	35,000	1,699,178
Designated fund	870,000	-	(35,000)	835,000
	<u>2,452,688</u>	<u>81,490</u>	<u>-</u>	<u>2,534,178</u>
Restricted funds				
Building fund	348,871	975	-	349,846
TOTAL FUNDS	<u>2,801,559</u>	<u>82,465</u>	<u>-</u>	<u>2,884,024</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	515,963	(434,473)	81,490
Restricted funds			
Building fund	982	(7)	975
TOTAL FUNDS	<u>516,945</u>	<u>(434,480)</u>	<u>82,465</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

16. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds				
General fund	1,582,688	69,106	540,000	2,191,794
Designated fund	870,000	-	(540,000)	330,000
	2,452,688	69,106	-	2,521,794
Restricted funds				
Building fund	348,871	29,108	-	377,979
TOTAL FUNDS	<u>2,801,559</u>	<u>98,214</u>	<u>-</u>	<u>2,899,773</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 £	Movement in funds £
Unrestricted funds			
General fund	958,634	(889,528)	69,106
Restricted funds			
Building fund	29,115	(7)	29,108
TOTAL FUNDS	<u>987,749</u>	<u>(889,535)</u>	<u>98,214</u>

Transfers between funds

The trustees discussed the level of reserves and designated funds and have agreed the release of £505,000 (2020 - £35,000 released) from the designated funds as at 31/12/21 to leave £330,000 in designated funds (to cover known expenditure incurred on the rebuild in 2022 and funds for remaining rebuild-related work planned, such as the office accommodation refurb and installation of solar panels). This should leave free reserves of approximately £600,000 (to allow for rising operational costs).

17. RELATED PARTY DISCLOSURES

Trustees and Key Management Personnel purchased goods from and made donations to the Branch during the year.

During previous years the trustees made donations in the form of regular amounts, small ad hoc monetary donations and ad hoc donations of stock for the charity shop. By the nature of many of these donations being ad hoc the total amount is not known but is not expected to exceed £3,000 in monetary form or £5,000 in the form of stock. The figures for 2021 are comparable to these.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

17. RELATED PARTY DISCLOSURES - continued

RSPCA Chesterfield & N Derbyshire Branch is a Branch of the RSPCA, the Society. During the year grants amounting to £29,754 (2020 - £25,173) were received from the Society. The Branch boarded animals on behalf of the Society and other branches during the year and charged fees for this of £49,904 (2020 - £62,301). Amounts owing to the Branch for this at the end of the year were £14,539 (2020 - £17,072). Also during the year the Branch purchased goods and services from the Society and other branches amounting to £6,862 (2020 - £13,888). The amount outstanding by the Branch for these at the end of the year was £6,758 (2020 - £9,056).

All of the above transactions were carried out at arm's length.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	95,891	75,071
Gift aid	7,811	9,208
Legacies	129,239	166,836
Grants	29,754	25,173
Subscriptions	498	218
	263,193	276,506
 Other trading activities		
Fundraising events	2,126	3,819
Adoptions and unwanted animals	36,665	60,217
RSPCA boarding fees	49,904	62,301
Centre shop sales	1,968	9,287
Charity shop sales	56,639	48,509
Insurance Commission	17,451	16,713
Micro chipping	13	13
	164,766	200,859
 Investment income		
Rents receivable	59	64
Deposit account interest	979	4,970
	1,038	5,034
 Other income		
Council grants	-	14,334
CJRS grants	41,807	20,212
	41,807	34,546
 Total incoming resources		
	470,804	516,945
 EXPENDITURE		
Raising donations and legacies		
Fundraiser wages	19,632	19,226
Fundraising costs	588	3,588
	20,220	22,814
 Other trading activities		
Opening stock - centre	3,037	4,808
Purchases for resale - centre	1,046	5,641
Charity shop wages	26,830	25,714
Charity shop overheads	23,668	16,413
Carried forward	54,581	52,576

This page does not form part of the statutory financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2021

	2021 £	2020 £
Other trading activities		
Brought forward	54,581	52,576
Closing stock - centre	(2,482)	(3,036)
	52,099	49,540
Charitable activities		
Veterinary fees	23,692	24,088
Drugs and medicines -net of stock movement	6,043	6,372
Food, bedding and farriers	1,860	2,256
Cleaning and waste disposal	7,525	10,419
Rental of storage unit	1,716	1,716
	40,836	44,851
Support costs		
Management		
Wages	220,700	225,741
Staff training and uniforms	1,011	629
Rates and water	2,747	6,694
Insurance	2,109	1,663
Light and heat	11,330	10,660
Telephone	1,116	1,971
Postage and stationery	5,648	4,627
Sundries	208	918
Motor expenses	5,176	3,414
Repairs and renewals	4,969	5,527
	255,014	261,844
Finance		
Bank charges	963	(3,350)
Depreciation of tangible fixed assets	73,467	55,236
	74,430	51,886
Governance costs		
Accountancy and legal fees	9,189	3,116
Professional fees	1,889	319
Branch contribution to HO	1,378	110
	12,456	3,545
Total resources expended	455,055	434,480
Net income	15,749	82,465

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

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FOR THE YEAR ENDED 31ST DECEMBER 2020

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RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The RSPCA Chesterfield and North Derbyshire Branch is an unincorporated association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Chesterfield and North Derbyshire.

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.

This is achieved through donations, gifts, legacies, fundraising and trading together with the help and dedication of paid staff and volunteers.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused 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.

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 2006 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 below and in the following pages 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.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Significant activities

Charitable activities pursued for the public benefit

-We support the Society's Inspectors and other RSPCA branches by taking in mistreated or abandoned animals, including pets whose owners suffer ill health, 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 objects, and promotes humane sentiments towards animals which involves a moral benefit to humankind as a whole.

-We support our local community by taking in pets belonging to owners living in the local area where the owners are no longer able to care for them. This benefits pet owners who are in need of assistance by rehoming their animals.

-We take in lost animals (other than stray dogs for which the local authority is responsible) and take steps to try to reunite them with their owners. This work benefits our local community by preventing animals straying and posing a risk to themselves and people, for example through road traffic accidents.

-We provide reduced-rate micro chipping of cats for people on low incomes in the Branch area. We also provide low cost micro chipping for pets belonging to any member of the public living in the local area. This work helps to reunite lost animals with their owners, helps people on low incomes to get their pet's micro chipped and promotes responsible pet ownership as well as compliance with the legislation on the compulsory microchipping of dogs, which benefits society in general. There is also government consultation taking place on introducing compulsory microchipping of cats.

-Animals in our care receive veterinary treatment, vaccination, neutering, micro chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease, helps prevent suffering and also helps to control cat and dog populations and reunite lost animals with their owners.

-We rehome animals in need to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary 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 animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

-We provide financial assistance towards the cost of emergency veterinary treatment for animals that are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in urgent need of veterinary treatment.

-We offer free animal care advice by telephone, at our animal centre, by email and via our website. The public benefits through the promotion of responsible pet ownership.

-We provide volunteering opportunities for those who wish to support our work, including trusteeship, animal care and fundraising. This benefits local people and companies by providing the possibility of doing work that is compassionate and rewarding and that can help develop an individual's skills, which may also enhance the volunteer's career prospects.

-We provide educational talks on animal welfare to local schools and community groups and offer tours of the animal centre to such organisations to highlight our work. This benefits the local community by educating people, in particular children, about animal welfare and promoting responsible pet ownership, which benefits society as a whole.

During 2020 the Branch rehomed a total of 370 animals (153 dogs, 198 cats, 17 rabbits and 2 small animals and birds). In addition the Branch neutered 218 animals, microchipped 219 animals and issued welfare assistance vouchers for 2 animals belonging to owners on a low income.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees feel the charity has successfully achieved its charitable objectives during the year, and all involved are committed to maintaining the level of care and facilities currently offered.

Fundraising activities

During the year the charity has continued with its fundraising efforts but due to the Coronavirus pandemic the income has significantly reduced. A supporter engagement officer is employed by the branch to ensure that income from fundraising is maximised and sustainable.

Investment performance

The Branch Rules authorise the trustees to make and hold investments in the furtherance of the charitable objectives. Investec Wealth and Investment are engaged in a trust investment management capacity and the Branch converted all of investments in this portfolio to liquid funds. These funds are held on pooled deposit with Investec Wealth and Investment pending utilisation towards the animal centre rebuild program of work.

FINANCIAL REVIEW

Principal funding sources

The principal source of funds for the charity is donations together with income from adoptions and trading. Boarding income is received from the National Society and branches for boarding of animals on their behalf and additional income is received from fundraising, legacies, grants and investment income.

Reserves policy

The Branch holds three types of reserves, restricted reserves, designated funds and free reserves. Restricted reserves are held for the purpose of activities specified by the donor. Currently all restricted funds relate to the rebuild program. Designated funds represent funds approved by the trustees for future capital projects. Currently the designated funds relate to the rebuild program. General funds represent the free reserves of the branch and tangible fixed assets.

The trustees consider it is prudent that to maintain a level of free reserves that will enable the branch to ensure a level of continuity and have the ability to adjust in a measured way to significant changes in the economic environment and demands on services. It is considered that free reserves should be sufficient to cover 8 to 12 months of total operational costs including centre administration, fundraising and support.

In the current year there has been a further improvement in the level of reserves. During the year the Branch has legacies receivable of £166,836 (2019 - £266,452). In June 2014 the Branch launched an appeal to raise additional funds towards the replacement and refurbishment of facilities at the animal centre. In respect of the appeal there was net income of £982 (2019 - £32,874) from donations.

FUTURE PLANS

After significant delays caused by the Coronavirus pandemic, the construction of the dog and cat isolation unit and the creation of new reception and visitor facilities at the branch's Chesterfield Animal Centre is now advancing well with the project expected to be completed in Autumn 2021.

As well as impacting on the rebuild project, the pandemic and resulting lockdowns have continued to affect the branch's income and operating activities during 2021. The branch has consequently experienced a significant reduction in fundraising and retail income and a drop in the number of animals coming into the branch's care. Moving forward, as restrictions have lifted, the branch is focussing on sustainability, growing its support from individual donors and developing new income streams, such as the online sale of donated goods via an auction site and the launch in September 2021 of the branch's lottery. Despite the huge challenges and negative impact of the pandemic, it has also created the opportunity for the branch to review its working practices and adoption processes to create more innovative and efficient ways of working and also improve both the welfare of the animals in the branch's care and the customer experience for potential adopters.

The branch's Cat Adoption Lounge in Pets at Home Chesterfield is operating successfully, providing an additional rehoming outlet for cats in the branch's care together with the opportunity to promote the branch's work to a wider audience. The branch will continue to manage this activity and partnership.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is one of a network of RSPCA Branches throughout the country. The RSPCA Chesterfield and North Derbyshire Branch is a registered charity constituted as an unincorporated association and governed by the Branch Rules of the National Society of the RSPCA.

Recruitment and appointment of new trustees

The charity is managed by a committee of trustees and the appointment of trustees is governed by the Branch Rules issued by the Society. The trustees are elected annually by the Annual General Meeting and subject to Branch Rules. However, the Board of Trustees is authorised to co-opt new trustees during the year and to appoint replacement trustees to fill vacancies arising through resignation or death of an existing trustee.

Organisational structure

Meetings are held regularly at which the trustees agree the activities of the charity including policies, performance and financial matters.

The Centre is run by a team of staff comprising a branch manager, an animal care manager, a supporter engagement officer, an operations and volunteer co-ordinator and a supervisor who together with full-time and part-time staff, and volunteers, have ensured the smooth running of the facilities available.

The Charity shop in the Market Hall in Chesterfield is managed by a full time manager, a part-time assistant manager, casual staff and a team of volunteers.

Induction and training of new trustees

New trustees are invited to attend meetings prior to their appointment in order to ensure that their responsibilities and duties as trustees are fully understood and accepted. Prior to appointment they are provided with a copy of the Branch Rules and, once appointed, guidance is available from the RSPCA to enable them to more fully understand the role undertaken.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226142

Principal address

137 Spital Lane
Chesterfield
Derbyshire
S41 0HL

Trustees

Mr Peter Cashford
Mrs Alison Higgins
Mrs Shirley Peacock
Mrs Janet Roberts
Mrs Georgina Francis
Mr Les Wilkins
Ms Susan Hallam
Mr Paddy Petch
Mr Michael Mayall
Mrs Lisa Brailsford
Mrs Jessica Storer (appointed 16.2.21)

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Bryan W Grey FCA
Institute of Chartered Accountants in England and Wales
Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr Michael Mayall - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

Independent examiner's report to the trustees of RSPCA Chesterfield & N Derbyshire Branch

I report to the charity trustees on my examination of the accounts of RSPCA Chesterfield & N Derbyshire Branch (the Trust) for the year ended 31st December 2020.

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 Institute of Chartered Accountants in England and Wales 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.

Bryan W Grey FCA
Institute of Chartered Accountants in England and Wales
Bryan Grey & Co
Broadfield House
18 Broadfield Road
Sheffield
S8 0XJ

Date:

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	275,524	982	276,506	382,510
Other trading activities	3	200,859	-	200,859	288,322
Investment income	4	5,034	-	5,034	6,694
Other income		<u>34,546</u>	<u>-</u>	<u>34,546</u>	<u>-</u>
Total		515,963	982	516,945	677,526
EXPENDITURE ON					
Raising funds	5	72,347	7	72,354	85,631
Charitable activities	6				
Charitable Activities		362,126	-	362,126	355,928
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		434,473	7	434,480	441,559
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME		81,490	975	82,465	235,967
RECONCILIATION OF FUNDS					
Total funds brought forward		2,452,688	348,871	2,801,559	2,565,592
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,534,178</u></u>	<u><u>349,846</u></u>	<u><u>2,884,024</u></u>	<u><u>2,801,559</u></u>

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

BALANCE SHEET
31ST DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	1,301,338	349,742	1,651,080	1,530,548
Investments	14	<u>10</u>	<u>-</u>	<u>10</u>	<u>10</u>
		1,301,348	349,742	1,651,090	1,530,558
CURRENT ASSETS					
Stocks	15	8,794	-	8,794	11,073
Debtors	16	83,666	104	83,770	84,734
Cash at bank and in hand		<u>1,186,040</u>	<u>-</u>	<u>1,186,040</u>	<u>1,232,121</u>
		1,278,500	104	1,278,604	1,327,928
CREDITORS					
Amounts falling due within one year	17	<u>(45,670)</u>	<u>-</u>	<u>(45,670)</u>	<u>(56,927)</u>
NET CURRENT ASSETS		<u>1,232,830</u>	<u>104</u>	<u>1,232,934</u>	<u>1,271,001</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,534,178</u>	<u>349,846</u>	<u>2,884,024</u>	<u>2,801,559</u>
NET ASSETS		<u>2,534,178</u>	<u>349,846</u>	<u>2,884,024</u>	<u>2,801,559</u>
FUNDS	18				
Unrestricted funds				2,534,178	2,452,688
Restricted funds				<u>349,846</u>	<u>348,871</u>
TOTAL FUNDS				<u>2,884,024</u>	<u>2,801,559</u>

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

.....
Mr Peter Cashford - Trustee

.....
Mrs Georgina Francis - Trustee

The notes form part of these financial statements

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2020**

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 (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The accounts are prepared under the following accounting convention and include the results of the charity's operations which are described in the Trustees' Report and all of which are continuing.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

No permanent endowments have been received in the period. The Branch is receiving a share of the income from a permanent endowment where the permanent endowment funds are held by third party trustees.

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 costs 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.

Charitable activities

Costs of charitable activities include costs directly related to the charitable objectives.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to professional fees and an apportionment of overhead and support costs.

Allocation and apportionment of costs

Costs are allocated and apportioned with regard to the nature of the expense and the relevance to the activities of the charity.

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 30 years -10% on cost
Plant and machinery	-25% on cost -25% on reducing balance -20% on cost -20% on reducing balance

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles -20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

To the extent that the charities income and expenditure relates to 'business activities' the figures in these accounts are net of VAT. The charities non business activities are outside the scope of VAT.

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.

Designated funds comprise unrestricted funds that are set aside for specific purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Donated goods

The Branch receives donated goods which are sold through the charity shop. Also sold are goods purchased specifically for resale. The Branch is extremely grateful for the income it generates from donated goods but it is impractical to measure their value upon receipt. The income from donated goods is recognised when they are sold. No carrying value is recognised for the stock of donated goods on hand at the balance sheet date.

Treatment of legacy income

Legacy income is recognised on a receivable basis. During the year there were legacies receivable of £166,836 (2019 - £266,452).

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	75,071	81,288
Gift aid	9,208	7,450
Legacies	166,836	266,452
Grants	25,173	27,280
Subscriptions	218	40
	<u>276,506</u>	<u>382,510</u>

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

	2020	2019
	£	£
Other grants	<u>25,173</u>	<u>27,280</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	3,819	18,615
Adoptions and unwanted animals	60,217	90,354
RSPCA boarding fees	62,301	65,184
Centre shop sales	9,287	21,344
Charity shop sales	48,509	76,463
Insurance Commission	16,713	16,299
Micro chipping	13	63
	<u>200,859</u>	<u>288,322</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Rents receivable	64	64
Investment income	-	643
Deposit account interest	<u>4,970</u>	<u>5,987</u>
	<u>5,034</u>	<u>6,694</u>

5. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	19,226	18,241
Fundraising costs	<u>3,588</u>	<u>5,638</u>
	<u>22,814</u>	<u>23,879</u>

Other trading activities

	2020	2019
	£	£
Opening stock	4,808	5,935
Purchases	5,641	12,751
Closing stock	(3,036)	(4,808)
Staff costs	25,714	25,421
Charity shop overheads	<u>16,413</u>	<u>22,453</u>
	<u>49,540</u>	<u>61,752</u>
Aggregate amounts	<u>72,354</u>	<u>85,631</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	<u>44,851</u>	<u>317,275</u>	<u>362,126</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	<u>261,844</u>	<u>51,886</u>	<u>3,545</u>	<u>317,275</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

9. STAFF COSTS

During the year wages costs were £270,681 (2019 - £289,073). The amount paid to Key Management Personnel was £62,635 (2019 - £59,494).

The average monthly number of employees during the year at the RSPCA centre were 14 (2019 - 15) and at the Charity shop 4 (2019 - 4).

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	349,307	33,203	382,510
Other trading activities	288,322	-	288,322
Investment income	<u>6,694</u>	<u>-</u>	<u>6,694</u>
Total	644,323	33,203	677,526
 EXPENDITURE ON			
Raising funds	85,503	128	85,631
 Charitable activities			
Charitable Activities	<u>355,928</u>	<u>-</u>	<u>355,928</u>
 Total	<u>441,431</u>	<u>128</u>	<u>441,559</u>
 NET INCOME	202,892	33,075	235,967

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	2,249,796	315,796	2,565,592
TOTAL FUNDS CARRIED FORWARD	<u>2,452,688</u>	<u>348,871</u>	<u>2,801,559</u>

11. UNREALISED GAINS/LOSSES ON INVESTMENT ASSETS

During the year revaluations were undertaken on the financial investments and there was a profit/(loss) of £nil (2019 - £nil) on the financial investments.

12. CONTINGENT ASSETS

If there are certain legacies whereby as at the year end there is some uncertainty of the amount that will be receivable by the Branch, for example the legacy may be subject to a challenge or the Branch's interest may be residual, these are not included in the balance sheet. At the balance sheet date the amount receivable in respect of these items could be some £nil (2019 - £18,000).

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1st January 2020	1,539,058	52,015	20,100	1,611,173
Additions	<u>168,104</u>	<u>7,664</u>	<u>-</u>	<u>175,768</u>
At 31st December 2020	<u>1,707,162</u>	<u>59,679</u>	<u>20,100</u>	<u>1,786,941</u>
DEPRECIATION				
At 1st January 2020	22,050	42,855	15,720	80,625
Charge for year	<u>46,815</u>	<u>4,491</u>	<u>3,930</u>	<u>55,236</u>
At 31st December 2020	<u>68,865</u>	<u>47,346</u>	<u>19,650</u>	<u>135,861</u>
NET BOOK VALUE				
At 31st December 2020	<u>1,638,297</u>	<u>12,333</u>	<u>450</u>	<u>1,651,080</u>
At 31st December 2019	<u>1,517,008</u>	<u>9,160</u>	<u>4,380</u>	<u>1,530,548</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

14. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1st January 2020 and 31st December 2020	<u>10</u>
NET BOOK VALUE	
At 31st December 2020	<u>10</u>
At 31st December 2019	<u>10</u>

The investment portfolio held at the balance sheet date was valued at £10 (2019 - £10).

£10 (2019 - £10) of the assets are invested in UK shares and cash and £nil (2019 - £nil) invested outside the UK.

15. STOCKS

	2020	2019
	£	£
Drug stock	5,757	6,265
Goods for resale	<u>3,037</u>	<u>4,808</u>
	<u>8,794</u>	<u>11,073</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	9,559	9,489
Other debtors	59,086	48,195
VAT	11,190	24,104
Prepayments and accrued income	<u>3,935</u>	<u>2,946</u>
	<u>83,770</u>	<u>84,734</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	34,624	44,687
Social security and other taxes	3,558	3,725
Accrued expenses	<u>7,488</u>	<u>8,515</u>
	<u>45,670</u>	<u>56,927</u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

18. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	1,582,688	81,490	35,000	1,699,178
Designated fund	<u>870,000</u>	<u>-</u>	<u>(35,000)</u>	<u>835,000</u>
	2,452,688	81,490	-	2,534,178
Restricted funds				
Building fund	<u>348,871</u>	<u>975</u>	<u>-</u>	<u>349,846</u>
TOTAL FUNDS	<u><u>2,801,559</u></u>	<u><u>82,465</u></u>	<u><u>-</u></u>	<u><u>2,884,024</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	515,963	(434,473)	81,490
Restricted funds			
Building fund	<u>982</u>	<u>(7)</u>	<u>975</u>
TOTAL FUNDS	<u><u>516,945</u></u>	<u><u>(434,480)</u></u>	<u><u>82,465</u></u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	1,039,796	202,892	340,000	1,582,688
Designated fund	<u>1,210,000</u>	<u>-</u>	<u>(340,000)</u>	<u>870,000</u>
	2,249,796	202,892	-	2,452,688
Restricted funds				
Building fund	<u>315,796</u>	<u>33,075</u>	<u>-</u>	<u>348,871</u>
TOTAL FUNDS	<u><u>2,565,592</u></u>	<u><u>235,967</u></u>	<u><u>-</u></u>	<u><u>2,801,559</u></u>

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	644,323	(441,431)	202,892
Restricted funds			
Building fund	33,203	(128)	33,075
TOTAL FUNDS	<u>677,526</u>	<u>(441,559)</u>	<u>235,967</u>

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

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	1,039,796	284,382	375,000	1,699,178
Designated fund	<u>1,210,000</u>	<u>-</u>	<u>(375,000)</u>	<u>835,000</u>
	2,249,796	284,382	-	2,534,178
Restricted funds				
Building fund	315,796	34,050	-	349,846
TOTAL FUNDS	<u>2,565,592</u>	<u>318,432</u>	<u>-</u>	<u>2,884,024</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 £	Movement in funds £
Unrestricted funds			
General fund	1,160,286	(875,904)	284,382
Restricted funds			
Building fund	34,185	(135)	34,050
TOTAL FUNDS	<u>1,194,471</u>	<u>(876,039)</u>	<u>318,432</u>

Transfers between funds

The trustees have agreed to release £35,000 (2019 - £340,000 released) of the designated funds as expenditure has been incurred on the replacement and refurbishment of animal accommodation at the centre during the year.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

19. RELATED PARTY DISCLOSURES

Trustees and Key Management Personnel purchased goods from and made donations to the Branch during the year.

During the year the trustees made donations in the form of regular amounts, small ad hoc monetary donations and ad hoc donations of stock for the charity shop. By the nature of many of these donations being ad hoc the total amount is not known but is not expected to exceed £3,000 in monetary form or £5,000 in the form of stock. The figures for 2020 are comparable to these.

RSPCA Chesterfield & N Derbyshire Branch is a Branch of the RSPCA, the Society. During the year grants amounting to £25,173 (2019 - £26,739) were received from the Society. The Branch boarded animals on behalf of the Society and other branches during the year and charged fees for this of £62,301 (2019 - £65,184). Amounts owing to the Branch for this at the end of the year were £17,072 (2019 - £12,656). Also during the year the Branch purchased goods and services from the Society and other branches amounting to £13,888 (2019 - £19,418). The amount outstanding by the Branch for these at the end of the year was £9,056 (2019 - £3,593).

All of the above transactions were carried out at arm's length.

RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	75,071	81,288
Gift aid	9,208	7,450
Legacies	166,836	266,452
Grants	25,173	27,280
Subscriptions	<u>218</u>	<u>40</u>
	276,506	382,510
Other trading activities		
Fundraising events	3,819	18,615
Adoptions and unwanted animals	60,217	90,354
RSPCA boarding fees	62,301	65,184
Centre shop sales	9,287	21,344
Charity shop sales	48,509	76,463
Insurance Commission	16,713	16,299
Micro chipping	<u>13</u>	<u>63</u>
	200,859	288,322
Investment income		
Rents receivable	64	64
Investment income	-	643
Deposit account interest	<u>4,970</u>	<u>5,987</u>
	5,034	6,694
Other income		
Council grants	14,334	-
CJRS grants	<u>20,212</u>	<u>-</u>
	<u>34,546</u>	<u>-</u>
Total incoming resources	516,945	677,526
EXPENDITURE		
Raising donations and legacies		
Fundraiser wages	19,226	18,241
Fundraising costs	<u>3,588</u>	<u>5,638</u>
	22,814	23,879
Other trading activities		
Opening stock - centre	4,808	5,935
Purchases for resale - centre	5,641	12,751
Charity shop wages	25,714	25,421
Carried forward	<u>36,163</u>	<u>44,107</u>

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RSPCA CHESTERFIELD & N DERBYSHIRE BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	2020 £	2019 £
Other trading activities		
Brought forward	36,163	44,107
Charity shop overheads	16,413	22,453
Closing stock - centre	<u>(3,036)</u>	<u>(4,808)</u>
	49,540	61,752
Charitable activities		
Veterinary fees	24,088	28,446
Drugs and medicines -net of stock movement	6,372	11,099
Food, bedding and farriers	2,256	3,590
Cleaning and waste disposal	10,419	11,397
Rental of storage unit	<u>1,716</u>	<u>1,716</u>
	44,851	56,248
Support costs		
Management		
Wages	225,741	245,411
Staff training and uniforms	629	1,922
Rates and water	6,694	7,444
Insurance	1,663	1,200
Light and heat	10,660	11,876
Telephone	1,971	2,084
Postage and stationery	4,627	5,790
Sundries	918	379
Motor expenses	3,414	5,065
Repairs and renewals	<u>5,527</u>	<u>4,601</u>
	261,844	285,772
Finance		
Bank charges	(3,350)	991
Depreciation of tangible fixed assets	<u>55,236</u>	<u>6,653</u>
	51,886	7,644
Governance costs		
Accountancy and legal fees	3,116	5,854
Professional fees	319	300
Branch contribution to HO	<u>110</u>	<u>110</u>
	<u>3,545</u>	<u>6,264</u>
Total resources expended	<u>434,480</u>	<u>441,559</u>
Net income	<u><u>82,465</u></u>	<u><u>235,967</u></u>

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