

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<b>442,671</b>	<b>28,133</b>	<b>470,804</b>	<b>516,945</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	72,319	-	72,319	72,354
<b>Charitable activities</b>	6				
Charitable Activities		382,736	-	382,736	362,126
<b>Total</b>		<b>455,055</b>	<b>-</b>	<b>455,055</b>	<b>434,480</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(12,384)</b>	<b>28,133</b>	<b>15,749</b>	<b>82,465</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>2,534,178</b>	<b>349,846</b>	<b>2,884,024</b>	<b>2,801,559</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,521,794</b>	<b>377,979</b>	<b>2,899,773</b>	<b>2,884,024</b>

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 £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>929,680</u>	<u>12</u>	<u>929,692</u>	<u>1,232,934</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,521,794</u>	<u>377,979</u>	<u>2,899,773</u>	<u>2,884,024</u>
<b>NET ASSETS</b>		<u>2,521,794</u>	<u>377,979</u>	<u>2,899,773</u>	<u>2,884,024</u>
<b>FUNDS</b>	16				
Unrestricted funds				2,521,794	2,534,178
Restricted funds				377,979	349,846
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
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
<b>Total</b>	<b>515,963</b>	<b>982</b>	<b>516,945</b>
<b>EXPENDITURE ON</b>			
Raising funds	72,347	7	72,354
<b>Charitable activities</b>			
Charitable Activities	362,126	-	362,126
<b>Total</b>	<b>434,473</b>	<b>7</b>	<b>434,480</b>

**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 £
<b>NET INCOME</b>	81,490	975	82,465

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	2,452,688	348,871	2,801,559
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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 £
<b>MARKET VALUE</b>	
At 1st January 2021 and 31st December 2021	<u>10</u>
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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 £
<b>Unrestricted funds</b>			
General fund	442,671	(455,055)	(12,384)
<b>Restricted funds</b>			
Building fund	28,133	-	28,133
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Building fund	348,871	975	-	349,846
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	515,963	(434,473)	81,490
<b>Restricted funds</b>			
Building fund	982	(7)	975
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	1,582,688	69,106	540,000	2,191,794
Designated fund	870,000	-	(540,000)	330,000
	<hr/> 2,452,688	<hr/> 69,106	<hr/> -	<hr/> 2,521,794
<b>Restricted funds</b>				
Building fund	348,871	29,108	-	377,979
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <hr/> 2,801,559	<hr/> <hr/> 98,214	<hr/> <hr/> -	<hr/> <hr/> 2,899,773

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 £
<b>Unrestricted funds</b>			
General fund	958,634	(889,528)	69,106
<b>Restricted funds</b>			
Building fund	29,115	(7)	29,108
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <hr/> 987,749	<hr/> <hr/> (889,535)	<hr/> <hr/> 98,214

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	95,891	75,071
Gift aid	7,811	9,208
Legacies	129,239	166,836
Grants	29,754	25,173
Subscriptions	498	218
	<hr/>	<hr/>
	263,193	276,506
 <b>Other trading activities</b>		
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
	<hr/>	<hr/>
	164,766	200,859
 <b>Investment income</b>		
Rents receivable	59	64
Deposit account interest	979	4,970
	<hr/>	<hr/>
	1,038	5,034
 <b>Other income</b>		
Council grants	-	14,334
CJRS grants	41,807	20,212
	<hr/>	<hr/>
	41,807	34,546
 <b>Total incoming resources</b>	<hr/>	<hr/>
	470,804	516,945
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraiser wages	19,632	19,226
Fundraising costs	588	3,588
	<hr/>	<hr/>
	20,220	22,814
 <b>Other trading activities</b>		
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

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

	2021 £	2020 £
<b>Other trading activities</b>		
Brought forward	54,581	52,576
Closing stock - centre	(2,482)	(3,036)
	<hr/> 52,099	<hr/> 49,540
<b>Charitable activities</b>		
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
	<hr/> 40,836	<hr/> 44,851
<b>Support costs</b>		
<b>Management</b>		
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
	<hr/> 255,014	<hr/> 261,844
<b>Finance</b>		
Bank charges	963	(3,350)
Depreciation of tangible fixed assets	73,467	55,236
	<hr/> 74,430	<hr/> 51,886
<b>Governance costs</b>		
Accountancy and legal fees	9,189	3,116
Professional fees	1,889	319
Branch contribution to HO	1,378	110
	<hr/> 12,456	<hr/> 3,545
Total resources expended	<hr/> 455,055	<hr/> 434,480
<b>Net income</b>	<hr/> <hr/> 15,749	<hr/> <hr/> 82,465

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