Charity registration number 226142 (England and Wales)

RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Michael Pinder Mr Leslie Wilkins Ms Stephanie Ball Ms Lisa Brailsford Mr Peter Cashford Mrs Georgina Francis Mrs Sarah Wilson	
Senior management	R Gray	Branch Manager
Charity registration	England and Wales	226142
Independent examiner	Alan Pickstone FCCA Marriott Gibbs Rees Wallis Limited Chartered Certified Accountants First Floor, Unit 4 Broadfield Court Sheffield South Yorkshire S8 0XF	

RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

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RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and 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 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 offer tours of the animal centre to local schools and community groups 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 the period 1 January 2025 to 13 August 2025 the Branch rehomed a total of 215 animals (82 dogs, 125 cats, 6 rabbits and 2 guinea pigs). In addition the Branch neutered 133 animals and microchipped 81 animals.

On 13th August 2025, the charitable activities of the Branch were transferred to the RSPCA Chesterfield and North Derbyshire Branch CIO (Registered Charity No. 1209394) 'the CIO' and were continued by the CIO.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The trustees feel the charity has successfully achieved its charitable objectives during the period to 13 August 2025 when it transferred operations to a CIO and since then all funds received into the bank accounts still open are being transferred to the CIO.

Fundraising performance

During the year the charity has continued with its fundraising efforts. A supporter engagement officer was employed by the branch until March 2025.

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

The trustees present the financial results of the charity for the year ended 31 December 2025.

As a result of transferring the activities to the CIO on 13 August 2025 the below figures reflect the ceased operations from this date and therefore result in a decrease of figures in the comparison with the prior 12 months of activity.

Total income amounted to £302,643 (2024: £733,231), total expenditure was £371,594 (2024: £551,418), and movement on investments totalled £21,997 (2024: £15,451) resulting in net expenditure of £46,954 (2024: Income of £197,264).

The financial position of the charity at the year-end showed total unrestricted funds of £2,181,160 (2024: £3,116,558), The charity held no other funds at the year end.

The principal source of funds for the charity to the date of transfer was donations, income from adoptions and trading. together with boarding income received from the National Society and branches and additional income is from fundraising, legacies, grants and investment income. It's main purpose currently is the collection of standing order donations which are passed to the CIO.

Going concern

The charity transferred its operational activities and its net assets to RSPCA Chesterfield and North Derbyshire Branch CIO, a Charitable Incorporated Organisation established by the trustees, except for certain assets which could not be transferred until legal formalities had been completed. The remaining assets were transferred after the balance sheet date.

Following the transfer the unincorporated charity ceased its active operations and all obligations were settled by RSPCA Chesterfield and North Derbyshire Branch CIO.

The trustees have considered whether it is appropriate to prepare the financial statements on a going concern basis. In making this assessment, they have reviewed the charity's remaining assets and liabilities and the expected timing of those liabilities.

The trustees are satisfied that the charity is solvent and has sufficient resources to meet its liabilities as they fall due and to complete an orderly wind-down. Accordingly, the financial statements have been prepared on the basis that it has ceased it's activities and is no longer a going concern.

Reserves policy
Apart from the assets not transferred due to legal formalities and an agreed £100 reserve once all other assets have transferred no other amounts are to be held and all amounts collected from the transfer date are included in the accounts of the CIO.

As all operations have been transferred to the CIO the trustees consider that no reserves are required beyond the requirements to settle obligations following the transfer.

At the year-end the charity held unrestricted reserves amounting to £2,181,160 (2024: £3,116,558).

Structure, governance and management
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.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Michael Pinder	
Mr Leslie Wilkins	
Ms Stephanie Ball	
Ms Lisa Brailsford	
Mr Peter Cashford	
Mrs Georgina Francis	
Mrs Sarah Wilson	
Mr Harold Petch	(Resigned 31 October 2025)
Mr Michael Mayall	(Resigned 25 June 2025)

Recruitment and appointment of trustees
The Charity is managed by a committee of elected trustees. 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 was run by a team of staff comprising a branch manager. an animal care manager , an operations support assistant, an operations and volunteer coordinator and a supervisor who together with full-time and part time animal care staff, and volunteers have ensured the smooth running of the facilities available.
The Charity shop in the Market Hall in Chesterfield was managed by a full time manager, a part time assistant manager, casual staff and a team of volunteers.

When the activities were transferred to the CIO staff were transferred under TUPE to the CIO and the activities have continued.

Induction and training of trustees

New trustees are invited to attend meetings prior to their appointment in order to ensure that their responsibilities and duties 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

The trustees' report was approved by the Board of Trustees.

Mrs Sarah Wilson
Trustee

16 July 2026

RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Chesterfield and North Derbyshire Branch (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement - matter of concern identified

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I have identified a matter of concern. The trustees, together with the national RSPCA, consider that the charity's objectives of preventing cruelty to animals can be more effectively achieved through operation within a Charitable Incorporated Organisation (CIO). Consequently, disclosed in Notes 1.2 and 15, the charity ceased operations on 13 August 2025, and its activities were transferred to RSPCA Chesterfield and North Derbyshire Branch CIO.

I am satisfied that the charity is solvent and has sufficient resources to meet its liabilities as they fall due and to complete an orderly wind-down. Accordingly, the financial statements have been prepared on the basis that it has ceased it's activities and is no longer a going concern.

I confirm that apart from the matter of concern set out above, no 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 charity as required by section 130 of the Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I confirm that there are no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Alan Pickstone FCCA
Member of The Chartered Association of Certified Accountants
Marriott Gibbs Rees Wallis Limited
Chartered Certified Accountants
First Floor, Unit 4 Broadfield Court
Sheffield
South Yorkshire
S8 0XF

5 October 2026

RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	**3**	105,346	389,521	-	389,521
Charitable activities	**4**	178,169	314,649	-	314,649
Other trading activities	**5**	14,273	13,443	-	13,443
Investments	**6**	4,855	15,618	-	15,618
Total income		302,643	733,231	-	733,231
Expenditure on:					
Raising funds	**7**	51,931	90,616	-	90,616
Charitable activities	**8**	319,663	460,802	-	460,802
Total expenditure		371,594	551,418	-	551,418
Net gains on investments	**13**	21,997	15,451	-	15,451
Net income/(expenditure)		(46,954)	197,264	-	197,264
Transfers between funds		-	365,445	(365,445)	-
Transfer of net assets to CIO		(888,444)	-	-	-
Net movement in funds	**10**	(935,398)	562,709	(365,445)	197,264
Reconciliation of funds:					
Fund balances at 1 January 2025		3,116,558	2,553,849	365,445	2,919,294
Fund balances at 31 December 2025		2,181,160	3,116,558	-	3,116,558

The statement of financial activities includes all gains and losses recognised in the year.

RSPCA CHESTERFIELD AND NORTH DERBYSHIRE BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**16**		1,939,969		2,029,749
Investments	**17**		238,011		219,014
			2,177,980		2,248,763
Current assets					
Stocks	**18**	-		7,116	
Debtors	**19**	-		215,583	
Cash at bank and in hand		117,323		683,481	
		117,323		906,180	
Creditors: amounts falling due within one year	**20**	(114,143)		(38,385)	
Net current assets			3,180		867,795
Total assets less current liabilities			2,181,160		3,116,558
The funds of the charity					
Unrestricted funds	**22**		2,181,160		3,116,558
			2,181,160		3,116,558

The financial statements were approved by the trustees on 16 July 2026

Mr Leslie Wilkins
Trustee

Mrs Georgina Francis
Trustee

1 Accounting policies

Charity information

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.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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 principal accounting policies adopted are set out below.

1.2 Going concern

On 13 August 2025 the charity transferred its operational activities and its net assets to RSPCA Chesterfield and North Derbyshire Branch CIO, a Charitable Incorporated Organisation established by the trustees, except for certain assets which could not be transferred until legal formalities had been completed. The remaining assets were transferred after the balance sheet date.

Following the transfer the unincorporated charity ceased its active operations and all obligations were settled by RSPCA Chesterfield and North Derbyshire Branch CIO.

The trustees have considered whether it is appropriate to prepare the financial statements on a going concern basis. In making this assessment. they have reviewed the charity's remaining assets and liabilities and the expected timing of those liabilities.

The trustees are satisfied that the charity is solvent and has sufficient resources to meet its liabilities as they fall due and to complete an orderly wind-down. Accordingly, the financial statements have been prepared on the basis that it has ceased it's activities and is no longer a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1 Accounting policies **(Continued)**

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 Accounting policies **(Continued)**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 30 years and 10% on cost
Plant and equipment	20% or 25% on cost or reducing balance as appropriate
Motor vehicles	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 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.

1.13 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	44,523	91,967
Legacies	28,955	264,619
Grants	31,728	32,693
Membership fees	140	242
	105,346	389,521

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Adoptions and boarding fees	113,719	209,148
Shop and Centre sales	51,457	87,179
Insurance commission	12,993	18,322
	178,169	314,649

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	14,273	13,443

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	-	59
Investment income	2,115	4,308
Deposit Interest	2,740	11,251
	4,855	15,618

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	4,949	2,742
Staff costs	4,970	25,390
	9,919	28,132
Trading costs		
Operating charity shops	16,789	22,495
Other trading activities	(310)	1,188
Staff costs	23,410	36,758
	39,889	60,441
Investment management	2,123	2,043
Total costs	51,931	90,616

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

	Charitable activities 2025	Charitable activities 2024
	£	£
Direct costs		
Veterinary fees	32,846	53,233
Drugs and medicines	8,122	5,322
Food, bedding and litter	3,992	4,470
Cleaning and waste disposal	3,635	9,073
	48,595	72,098
Share of support and governance costs (see note 9)		
Support	271,068	388,704
	319,663	460,802
Analysis by fund		
Unrestricted funds	319,663	460,802

9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	142,938	228,447
Depreciation	84,062	94,911
Staff training and uniforms	100	908
Rates and water	5,686	4,277
Insurance	4,273	3,617
Light and heat	11,024	24,081
Telephone and computer	2,872	1,548
Postage and stationery	818	5,085
Sundries	(193)	643
Motor expenses	3,020	8,883
Repairs and renewals	12,193	8,680
Bank charges	35	190
Governance costs	4,240	7,434
	271,068	388,704
Analysed between:		
Charitable activities	271,068	388,704

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,400	3,200
Depreciation of owned tangible fixed assets	84,062	94,911

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Centre	12	12
Shop	3	3
Total	15	15

Employment costs	2025 £	2024 £
Wages and salaries	171,318	290,595

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	71,003	72,749

13 Gains and losses on investments

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	21,997	15,451

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Transfer of activities to RSPCA Chesterfield and North Derbyshire Branch CIO

On 13 August 2025 the charity transferred its undertaking, including its operational activities to RSPCA Chesterfield and North Derbyshire Branch CIO, a Charitable Incorporated Organisation with similar objectives.

The transfer has been recognised in the Statement of Financial Activities.

The net assets transferred were as follows:-

	£
Tangible fixed assets	18,845
Stock	4,688
Debtors	27,258
Bank and Cash	866,253
Creditors	(28,600)
	888,444

All transactions were included in unrestricted reserves.

16 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	2,397,715	75,473	20,100	2,493,288
Additions	108	13,019	-	13,127
Disposals	-	(88,492)	(20,100)	(108,592)
At 31 December 2025	2,397,823	-	-	2,397,823
Depreciation and impairment				
At 1 January 2025	377,535	65,904	20,100	463,539
Depreciation charged in the year	80,319	3,743	-	84,062
Eliminated in respect of disposals	-	(69,647)	(20,100)	(89,747)
At 31 December 2025	457,854	-	-	457,854
Carrying amount				
At 31 December 2025	1,939,969	-	-	1,939,969
At 31 December 2024	2,020,180	9,569	-	2,029,749

All disposals in the year reflect the amounts transferred to the CIO on 13 August 2025.

17 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	219,014
Additions	56,106
Valuation changes	21,997
Disposals	(59,106)
At 31 December 2025	238,011
Carrying amount	
At 31 December 2025	238,011
At 31 December 2024	219,014

	2025 £	2024 £
Investments at fair value comprise:		
Listed investments	238,011	219,014

18 Stocks

	2025 £	2024 £
Raw materials and consumables	-	5,676
Finished goods and goods for resale	-	1,440
	-	7,116

19 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	-	9,125
Other debtors	-	201,811
Prepayments and accrued income	-	4,647
	-	215,583

20 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	-	4,982
Trade creditors	-	(5,487)
Other creditors	114,143	-
Accruals and deferred income	-	38,890
	114,143	38,385

Other creditors includes amounts held in bank accounts not transferred to the CIO at 13/8/25.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Previous year:	At 1 January 2024	Transfers	At 31 December 2024
	£	£	£
Restricted fund	365,445	(365,445)	-

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
General funds	3,116,558	302,643	(371,594)	-	(866,447)	2,181,160

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	2,553,849	733,231	(551,418)	365,445	15,451	3,116,558

23 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

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 2025 are comparable to these.

RSPCA Chesterfield & North Derbyshire Branch is a Branch of the RSPCA, National Society. During the year grants amounting to £20,519 (2024 - £22,316) 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 £80,560 (2024 - £128,938). Amounts owing to the Branch for this at the end of the year were £nil (2024 - £25,880).

Also during the year the Branch purchased goods and services from the Society and other branches amounting to £6,104 (2024 - £11,332). The amount outstanding by the Branch for these at the end of the year was £nil (2024 - £5,206).

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