



Registered Charity No: 1209388 www.rspca-macclesfield.org.uk
RSPCA MACCLESFIELD SE CHESHIRE & BUXTON BRANCH CIO
PO Box 518, Macclesfield, SK10 9DJ T:07846 539500
VAT Registration No.: 383 2070 10

TRUSTEES ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS

FIRST YEAR OF OPERATION 1st Feb 2025 – 31st Dec 2025

Committee

Officers: David Gorton - Chairman
 Susan Parsons - Hon. Treasurer
 Jenny Wood – Hon. Secretary

Members:
 Michael North
 Mark Pepper
 Jenny Pepper
 Carmen Cole
 Christine Clements

Auditor: Laytons
 Chartered Accountants
 6 Manchester Rd
 Buxton
 SK17 6SB

Branch Address:
 PO Box 518
 Macclesfield, Cheshire, SK10 9DJ

Branch Website: www.rspca-macclesfield.org.uk

1 Organisational structure

The Society was formed by the Royal Society for the Prevention of Cruelty to Animals Act (1932), as amended, and is governed by the RSPCA Acts and Rules of the Society.

The Society is managed by an elected Council, who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches. Recently there has been a move for branches to become Charitable Incorporations with their own Constitution but working in line with the overall ethos of the National Society.

The Branch is now a Charitable Incorporated Organisation and this is the first AGM for this new charity with a new charity number. It has its own Constitution developed in conjunction with the National Society and the Charity Commission. There is an RSPCA Branch Partnership Manager from whom advice may be sought.

It should be noted that one of the original Trustees, Sean Farrall, listed in the Constitution in fact resigned before the new CIO branch became active and has had no role or involvement in the new branch.

It is governed by a committee, which consists of trustees of the Branch (at least seven and not more than fourteen eligible Branch members elected at the Annual General Meeting held in June under normal circumstances; plus up to three co-opted committee members who may be, but need not be, Branch members). The trustees have a collective responsibility for the management of the Branch and its funds. Long-standing volunteers who have already proven their reliability and commitment to the Branch and its cause are greatly encouraged to join the team of trustees.

The Branch also welcomes enquiries about trusteeship from members of the public. To ensure suitability, candidates are interviewed by an existing trustee before being invited to attend a committee meeting; they must also provide the details of a referee to whom the Secretary can apply for a reference. If successful, the candidate serves a six month probationary period and undergoes training courses, provided by the National Society online, before official co-option or election (if eligible) onto the committee.

Objects and public benefit statement

The Branch is now an incorporated charitable organisation and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals. With

no paid member of staff, it relies entirely on volunteers to carry out its direct animal welfare work in the areas of Macclesfield, South East Cheshire & Buxton.

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

The trustees meet regularly and review the outcomes and achievements of our objectives to ensure we remain focused on our charitable aims and continue to deliver benefits to the public. This influences future developments and the planning of our activities for the year and in doing so shows compliance with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

2 Advancement of animal welfare

Our animal welfare work, whilst local in nature, benefits society at large and aims to help people in need with the care of their animals.

Under the Charities Act 2006 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. While this benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following 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.

3 Charitable activities pursued for the public benefit

We support our local Inspectors and Animal Welfare Officers by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Branch role is to pay for treatment, to rehabilitate and to rehome the animals. It is the work of the Society's Inspectorate to rescue animals in distress and enforce laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to the prevention or suppression of cruelty, part of the RSPCA objectives, and promotes humane sentiments towards animals, with moral benefits to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to people on low disposable income. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low disposable incomes. This work helps to control dog and cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

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

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to 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 objectives, to rehome to those who could not afford them.

We respond to enquiries from the public locally who are seeking advice about animals in need. Where we are able to, we also offer free advice.

Voluntary opportunities exist for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people by providing the possibility of doing work that is compassionate and rewarding.

Related Parties

There have been no related party transactions for the period 1st February 2025 to 31st December 2025

4 FINANCES

The financial report for 2025 is, in fact, the first for the new CIO Branch. In consequence it covers only 11 months, since the CIO Branch was officially operational from 1st February 2025 and not from the start of the calendar year.

All financial assets present in the bank as shown on the accountant's report at the closure of the non-CIO branch were transferred to the new entity.

The receipt of a large legacy towards the end of 2024 made it possible for the new CIO Branch Trustees to plan ahead with more confidence and to choose to place some cash in fixed term, high interest accounts in order to try to extend the impact of the generous bounty.

It proved impossible to increase the number of kennel and cattery boarding places, in consequence the decision was made to attempt to support those animals most in need. The result of this decision is that the animals often need more veterinary treatment and are likely to be boarders for longer before being re-homed, both resulting in greater financial outlay than previously for the equivalent number of pets. An increase in the welfare budget and the feral cat budget was also agreed. When averaged out, the monthly expenditure in 2025 was approximately £2,000 greater than in 2024.

The new CIO started with £226,930 on February 1st 2025 and finished the year on December 2025 with £215,321. This latter amount does not, however, include the interest earned from the Fixed Term Investments which will mature in 2026.

Gift aid is claimed on all relevant donations every two years. All Gift Aid due to the non-CIO branch was claimed before that branch ceased to exist.

As has been well-publicised by the national Society, there was little improvement during the year relating to animal welfare in terms of levels of abuse and neglect.

MINIMISING RISK

The Branch is extremely conscious of the risks associated with running a charity and takes a number of steps to minimise them and to keep up-to-date with changes in society that may affect them. The Trustees have the following measures in place:-

- All computers/laptops and mobile devices are password protected
- The bank account has double security steps
- All invoices are confirmed by the Trustee to whom they relate, payments set up by the hon. Treasurer and then authorised by another bank-approved Trustee signatory.

- Production of the VAT returns involves two Trustees and an accountant
- The accounts are submitted to the accountant annually.
- The Trustees receive a monthly report on Branch financial outlay and receipts.
- There are policies in place to attempt to prevent money-laundering through the account. In addition, legacies are processed through National RSPCA where legal representatives check on such matters.
- A cyber security policy is in the process of being produced.
- Only the amount of money guaranteed by the government in the event of bank failure is kept in the Branch account. Other savings are distributed in accounts also covered by the FSCS.
- All Trustees undergo Safeguarding training biannually.
- There are GDPR and complaints policies in place.
- Efforts are constantly made to attempt to improve income, keep insurance up-to-date and appropriate, to provide relevant policies, e.g. to advise on sole working.
- Annual returns are made to the Charity Commission as required.

Reserves Policy

The trustees hope to maintain at least 6 months monetary reserves equating to approximately £32000 to ensure the continuation of its services through a temporary period of hardship should one occur (such as a lack of volunteers to raise funds, influx of animals needing on-going/complex veterinary treatment, unforeseen local and national emergencies etc.), whilst a contingency plan is developed.

Investment Policy

The Branch does not hold any investment products. However, it does now have two fixed term bank account deposits with higher interest rates than the normal deposit account use for everyday transactions.

5 Statement of Trustees Responsibilities

Under the Charities Act 1993, the trustees are required to prepare a statement of accounts for each financial year, which gives a true and fair view of the charity's income and expenditure for the year and of its state of affairs at the end of the year.

In preparing the statement, the trustees are required to: -

- ☐ Select suitable accounting policies and apply them consistently

- ☐☐ Make judgements and estimates that are prudent and responsible
- ☐☐ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- ☐☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations

The trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity, and enable the trustees to ensure that any statement of account prepared by them complies with the Charities Act 1993.

They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention or detection of fraud or other irregularities. Policies are in place to help with this. A new policy relating to online frauds is currently being developed.

6 Summary of the main activities and achievements

Support for Branch animals from February 2025 was as follows:-

	01/02/2025-31/12/2025
DOGS	25
CATS	32
SMALL ANIMALS	29 rabbits + 6 misc.
TOTAL	92

Please note that while every care is taken to ensure that the figures provided are as accurate as possible, small anomalies can occur owing to the administrative process. If/when this does happen the difference is only minor.

During the year we rehomed 83 pets but, sadly had to have 3 put to sleep on veterinary advice. 68 pets neutered before rehoming, and 54 were microchipped, two post rehoming visits were carried out and a large number of online home visits occurred prior to rehoming.

A few animals were returned to the Branch by their adopters after rehoming and were later rehomed once more.

At the year end we were caring for 6 dogs, 8 cats, 4 rabbits and 3 other animals, a total of 21.

The efforts of our rehoming coordinators are commendable, particularly at a time when the animals are in greater than ever need of care and treatment and rehoming is becoming much more difficult.

During this year it was decided that it was becoming too difficult to have dogs with foster carers. The carers have now taken up that role with a neighbouring branch

while branch dogs are placed in RSPCA Chesterfield and North Derbyshire branch kennels. They are rehomed from there but all the veterinary, behaviourist and boarding costs are paid by this branch.

In our welfare work we did not hold any microchipping events during the year. However, we helped the owners of 42 cats, 51 dogs and 4 rabbits to access veterinary care for their pets and offered numerous pet owners advice and guidance over the telephone.

17 cats, 51 dogs and 3 other pets were neutered as a result of branch financial support. In addition, a further 23 cats, 33 dogs and 1 other pet received urgent veterinary care as a result of branch financial support.

We operate a **trap, neuter release scheme** for feral cats. Our volunteer trapped, neutered and released some very needy cats in this period but two were put to sleep on veterinary advice. This scheme includes the stereotypical feral cat but it also includes community cats which are non-feral but nonetheless unowned.

7 Fundraising

In addition to the income from the network of static boxes, store collections and income from text giving, we also held two very successful Dog Shows and sold Christmas cards.

Our wonderful supporters continue to help us. They did runs, made cards, sold cakes, organised quizzes, did sponsored walks, donated money received in lieu of birthday presents, donated from an animal church service and sold firewood all to raise funds for us.

Thank you so much.

We would usually list all our donors to say thank you but are not able to do so to comply with Data Protection Regulations. We have also received a number of anonymous donations.

Thank you to everyone.

Our supporters continue to donate food. The donation of food is of vital help to us in supporting owned animals in the community and we are most grateful for it.

We received donations in the memory of loved ones. Thank you for thinking of us at this very sad time in your lives.

As well as our website we are now using our Facebook page more widely to keep all of our followers informed of upcoming events. We are hugely grateful to our Newsletter producer for creating such polished and professional magazine.

Finally, we would like to thank each and every one of our supporters, fosterers and volunteers whose commitment and efforts mean that we are able to continue to help and love needy animals that come into our care. We couldn't do it without you.

Report of the Trustees and
Unaudited Financial Statements
for the Period
1st February 2025 to 31st December 2025
for
Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Contents of the Financial Statements
for the Period 1st February 2025 to 31st December 2025

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Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Report of the Trustees
for the Period 1st February 2025 to 31st December 2025

The trustees present their report with the financial statements of the charity for the period 1st February 2025 to 31st December 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society was formed by the Royal Society for the Prevention of Cruelty to Animals Act (1932), as amended, and is governed by the RSPCA Acts and Rules of the Society.

Membership is by subscription and may be on a life, annual, ex-officio or junior basis.

The Society is managed by an elected council, who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The branch is governed by a Committee which consists of Trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society, the committee controls and monitors all the fundraising and animal welfare initiatives, including the re-homing of animals from a number of independent boarding establishments and fosterers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1209388

Principal address
PO Box 518
Macclesfield
Cheshire
SK10 9DJ

Trustees
D I Gorton Hon. Chair (appointed 1.2.25)
J H Pepper (appointed 1.2.25)
S Parsons Hon. Treasurer (appointed 1.2.25)
M R North (appointed 1.2.25)
M T Pepper (appointed 1.2.25)
C J Davis (appointed 1.2.25)
C Clements (appointed 1.2.25)
J Wood Hon. Secretary (appointed 29.8.25)

Independent Examiner
Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

CHANGE OF NAME

The charity passed a special resolution on the 16th January 2025 to take effect from the 1st February 2025 changing its name, structure & constitution from RSPCA Macclesfield, South East Cheshire & Buxton Branch to Royal Society for the Prevention of Cruelty to Animals Macclesfield, South Cheshire & Buxton Branch CIO.

CHANGE OF ENTITY

Financial results were previously reported for period ending 31st January 2025 under the charity reference 225689. For ease of reference, these results are shown as comparatives in these accounts.

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Report of the Trustees
for the Period 1st February 2025 to 31st December 2025

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

.....
D I Gorton Hon. Chair - Trustee

Independent Examiner's Report to the Trustees of
Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Macclesfield, South East Cheshire & Buxton Branch CIO

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Macclesfield, South East Cheshire & Buxton Branch CIO (the Trust) for the period 1st February 2025 to 31st December 2025.

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').

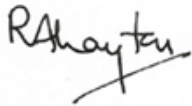
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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.



Robert Layton FCA

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Date: 19 March 2026

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Statement of Financial Activities
for the Period 1st February 2025 to 31st December 2025

				Period 1.2.25 to 31.12.25	Period 1.1.24 to 31.1.25
	Notes	Unrestricted funds £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,331	-	29,331	195,452
Charitable activities					
Charitable activities		3,594	-	3,594	4,697
Other trading activities	2	35,449	-	35,449	38,671
Investment income	3	2,539	-	2,539	1,371
Total		<u>70,913</u>	<u>-</u>	<u>70,913</u>	<u>240,191</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>82,522</u>	<u>-</u>	<u>82,522</u>	<u>87,114</u>
NET INCOME/(EXPENDITURE)		(11,609)	-	(11,609)	153,077
RECONCILIATION OF FUNDS					
Total funds brought forward		226,930	-	226,930	73,853
TOTAL FUNDS CARRIED FORWARD		<u>215,321</u>	<u>-</u>	<u>215,321</u>	<u>226,930</u>

The notes form part of these financial statements

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Balance Sheet
31st December 2025

	Notes	31.12.25 £	31.1.25 £
CURRENT ASSETS			
Debtors	5	2,810	13,699
Cash at bank		218,193	216,563
		<u>221,003</u>	<u>230,262</u>
CREDITORS			
Amounts falling due within one year	6	(5,682)	(3,332)
		<u>215,321</u>	<u>226,930</u>
NET CURRENT ASSETS			
		<u>215,321</u>	<u>226,930</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		215,321	226,930
NET ASSETS		<u>215,321</u>	<u>226,930</u>
FUNDS	8		
Unrestricted funds		<u>215,321</u>	<u>226,930</u>
TOTAL FUNDS		<u>215,321</u>	<u>226,930</u>

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

.....
D I Gorton Hon. Chair - Trustee

.....
C Clements - Trustee

Notes to the Financial Statements
for the Period 1st February 2025 to 31st December 2025

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.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. OTHER TRADING ACTIVITIES

	Period 1.2.25 to 31.12.25 £	Period 1.1.24 to 31.1.25 £
Fundraising events	23,028	23,275
Adoptions	8,845	13,005
Collection boxes	1,552	2,134
Sale of stock	517	257
Sundry receipts	1,507	-
	35,449	38,671

Notes to the Financial Statements - continued
for the Period 1st February 2025 to 31st December 2025

3. INVESTMENT INCOME

	Period 1.2.25 to 31.12.25 £	Period 1.1.24 to 31.1.25 £
Deposit account interest	2,539	1,371

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2025 nor for the period ended 31st January 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st December 2025 nor for the period ended 31st January 2025.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.1.25 £
VAT	1,383	2,937
Debtors & prepayments	1,427	10,762
	2,810	13,699

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.1.25 £
Creditors & accruals	5,682	3,332

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.1.25 Total funds £
Current assets	221,003	-	221,003	230,262
Current liabilities	(5,682)	-	(5,682)	(3,332)
	215,321	-	215,321	226,930

8. MOVEMENT IN FUNDS

	At 1.2.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	226,930	(11,609)	215,321
TOTAL FUNDS	226,930	(11,609)	215,321

Notes to the Financial Statements - continued
for the Period 1st February 2025 to 31st December 2025

8. 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	70,913	(82,522)	(11,609)
TOTAL FUNDS	<u>70,913</u>	<u>(82,522)</u>	<u>(11,609)</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	73,853	153,077	226,930
TOTAL FUNDS	<u>73,853</u>	<u>153,077</u>	<u>226,930</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	237,191	(84,114)	153,077
Restricted funds			
Restricted funds	3,000	(3,000)	-
TOTAL FUNDS	<u>240,191</u>	<u>(87,114)</u>	<u>153,077</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st December 2025.

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Detailed Statement of Financial Activities
for the Period 1st February 2025 to 31st December 2025

	Period 1.2.25 to 31.12.25 £	Period 1.1.24 to 31.1.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Case boarding	1,360	2,825
Donations	8,912	14,108
Gift aid	(4,607)	6,200
Legacies	11,740	144,195
Care contributions	11,926	28,124
	29,331	195,452
Other trading activities		
Fundraising events	23,028	23,275
Adoptions	8,845	13,005
Collection boxes	1,552	2,134
Sale of stock	517	257
Sundry receipts	1,507	-
	35,449	38,671
Investment income		
Deposit account interest	2,539	1,371
Charitable activities		
Grants	3,594	4,697
Total incoming resources	70,913	240,191
EXPENDITURE		
Charitable activities		
Merchandise	-	184
Event expenses	3,728	626
Veterinary fees	25,260	35,259
Veterinary fees assistance	8,056	5,116
Boarding fees	36,459	32,523
Other animal welfare costs	5,659	4,929
	79,162	78,637
Support costs		
Management		
Insurance	1,028	926
Telephone	62	112
Postage and stationery	392	1,084
Sundries	-	4,998
Travelling	574	594
	2,056	7,714

This page does not form part of the statutory financial statements

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Detailed Statement of Financial Activities
for the Period 1st February 2025 to 31st December 2025

	Period 1.2.25 to 31.12.25 £	Period 1.1.24 to 31.1.25 £
Management Finance Paypal charges	178	98
Governance costs Accountancy and legal fees Branch contribution	575 551	555 110
	1,126	665
Total resources expended	82,522	87,114
Net (expenditure)/income	(11,609)	153,077

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements
for the Period
1st February 2025 to 31st December 2025
for
Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Laytons
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for the Period 1st February 2025 to 31st December 2025

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Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Report of the Trustees
for the Period 1st February 2025 to 31st December 2025

The trustees present their report with the financial statements of the charity for the period 1st February 2025 to 31st December 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society was formed by the Royal Society for the Prevention of Cruelty to Animals Act (1932), as amended, and is governed by the RSPCA Acts and Rules of the Society.

Membership is by subscription and may be on a life, annual, ex-officio or junior basis.

The Society is managed by an elected council, who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The branch is governed by a Committee which consists of Trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society, the committee controls and monitors all the fundraising and animal welfare initiatives, including the re-homing of animals from a number of independent boarding establishments and fosterers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1209388

Principal address
PO Box 518
Macclesfield
Cheshire
SK10 9DJ

Trustees
D I Gorton Hon. Chair (appointed 1.2.25)
J H Pepper (appointed 1.2.25)
S Parsons Hon. Treasurer (appointed 1.2.25)
M R North (appointed 1.2.25)
M T Pepper (appointed 1.2.25)
C J Davis (appointed 1.2.25)
C Clements (appointed 1.2.25)
J Wood Hon. Secretary (appointed 29.8.25)

Independent Examiner
Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

CHANGE OF NAME

The charity passed a special resolution on the 16th January 2025 to take effect from the 1st February 2025 changing its name, structure & constitution from RSPCA Macclesfield, South East Cheshire & Buxton Branch to Royal Society for the Prevention of Cruelty to Animals Macclesfield, South Cheshire & Buxton Branch CIO.

CHANGE OF ENTITY

Financial results were previously reported for period ending 31st January 2025 under the charity reference 225689. For ease of reference, these results are shown as comparatives in these accounts.

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Report of the Trustees
for the Period 1st February 2025 to 31st December 2025

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

.....
D I Gorton Hon. Chair - Trustee

Independent Examiner's Report to the Trustees of
Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Independent examiner's report to the trustees of Royal Society for the Prevention of Cruelty to Animals Macclesfield, South East Cheshire & Buxton Branch CIO

I report to the charity trustees on my examination of the accounts of Royal Society for the Prevention of Cruelty to Animals Macclesfield, South East Cheshire & Buxton Branch CIO (the Trust) for the period 1st February 2025 to 31st December 2025.

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').

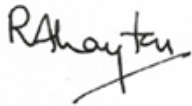
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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.



Robert Layton FCA

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Date: 19 March 2026

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Statement of Financial Activities
for the Period 1st February 2025 to 31st December 2025

				Period 1.2.25 to 31.12.25	Period 1.1.24 to 31.1.25
	Notes	Unrestricted funds £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		29,331	-	29,331	195,452
Charitable activities					
Charitable activities		3,594	-	3,594	4,697
Other trading activities	2	35,449	-	35,449	38,671
Investment income	3	2,539	-	2,539	1,371
Total		<u>70,913</u>	<u>-</u>	<u>70,913</u>	<u>240,191</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>82,522</u>	<u>-</u>	<u>82,522</u>	<u>87,114</u>
NET INCOME/(EXPENDITURE)		(11,609)	-	(11,609)	153,077
RECONCILIATION OF FUNDS					
Total funds brought forward		226,930	-	226,930	73,853
TOTAL FUNDS CARRIED FORWARD		<u>215,321</u>	<u>-</u>	<u>215,321</u>	<u>226,930</u>

The notes form part of these financial statements

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Balance Sheet
31st December 2025

	Notes	31.12.25 £	31.1.25 £
CURRENT ASSETS			
Debtors	5	2,810	13,699
Cash at bank		218,193	216,563
		<u>221,003</u>	<u>230,262</u>
CREDITORS			
Amounts falling due within one year	6	(5,682)	(3,332)
		<u>215,321</u>	<u>226,930</u>
NET CURRENT ASSETS			
		<u>215,321</u>	<u>226,930</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		215,321	226,930
NET ASSETS		<u>215,321</u>	<u>226,930</u>
FUNDS	8		
Unrestricted funds		<u>215,321</u>	<u>226,930</u>
TOTAL FUNDS		<u>215,321</u>	<u>226,930</u>

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

.....
D I Gorton Hon. Chair - Trustee

.....
C Clements - Trustee

Notes to the Financial Statements
for the Period 1st February 2025 to 31st December 2025

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.

Income

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

Expenditure

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. OTHER TRADING ACTIVITIES

	Period 1.2.25 to 31.12.25 £	Period 1.1.24 to 31.1.25 £
Fundraising events	23,028	23,275
Adoptions	8,845	13,005
Collection boxes	1,552	2,134
Sale of stock	517	257
Sundry receipts	1,507	-
	<u>35,449</u>	<u>38,671</u>

Notes to the Financial Statements - continued
for the Period 1st February 2025 to 31st December 2025

3. INVESTMENT INCOME

	Period 1.2.25 to 31.12.25 £	Period 1.1.24 to 31.1.25 £
Deposit account interest	<u>2,539</u>	<u>1,371</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st December 2025 nor for the period ended 31st January 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st December 2025 nor for the period ended 31st January 2025.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.1.25 £
VAT	1,383	2,937
Debtors & prepayments	<u>1,427</u>	<u>10,762</u>
	<u>2,810</u>	<u>13,699</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.1.25 £
Creditors & accruals	<u>5,682</u>	<u>3,332</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted fund £	31.12.25 Total funds £	31.1.25 Total funds £
Current assets	221,003	-	221,003	230,262
Current liabilities	<u>(5,682)</u>	<u>-</u>	<u>(5,682)</u>	<u>(3,332)</u>
	<u>215,321</u>	<u>-</u>	<u>215,321</u>	<u>226,930</u>

8. MOVEMENT IN FUNDS

	At 1.2.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	226,930	(11,609)	215,321
	<u>226,930</u>	<u>(11,609)</u>	<u>215,321</u>
TOTAL FUNDS	<u>226,930</u>	<u>(11,609)</u>	<u>215,321</u>

Notes to the Financial Statements - continued
for the Period 1st February 2025 to 31st December 2025

8. 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	70,913	(82,522)	(11,609)
TOTAL FUNDS	<u>70,913</u>	<u>(82,522)</u>	<u>(11,609)</u>

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	73,853	153,077	226,930
TOTAL FUNDS	<u>73,853</u>	<u>153,077</u>	<u>226,930</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	237,191	(84,114)	153,077
Restricted funds			
Restricted funds	3,000	(3,000)	-
TOTAL FUNDS	<u>240,191</u>	<u>(87,114)</u>	<u>153,077</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st December 2025.

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Detailed Statement of Financial Activities
for the Period 1st February 2025 to 31st December 2025

	Period 1.2.25 to 31.12.25 £	Period 1.1.24 to 31.1.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Case boarding	1,360	2,825
Donations	8,912	14,108
Gift aid	(4,607)	6,200
Legacies	11,740	144,195
Care contributions	11,926	28,124
	29,331	195,452
Other trading activities		
Fundraising events	23,028	23,275
Adoptions	8,845	13,005
Collection boxes	1,552	2,134
Sale of stock	517	257
Sundry receipts	1,507	-
	35,449	38,671
Investment income		
Deposit account interest	2,539	1,371
Charitable activities		
Grants	3,594	4,697
Total incoming resources	70,913	240,191
EXPENDITURE		
Charitable activities		
Merchandise	-	184
Event expenses	3,728	626
Veterinary fees	25,260	35,259
Veterinary fees assistance	8,056	5,116
Boarding fees	36,459	32,523
Other animal welfare costs	5,659	4,929
	79,162	78,637
Support costs		
Management		
Insurance	1,028	926
Telephone	62	112
Postage and stationery	392	1,084
Sundries	-	4,998
Travelling	574	594
	2,056	7,714

This page does not form part of the statutory financial statements

Royal Society for the Prevention of
Cruelty to Animals Macclesfield,
South East Cheshire & Buxton Branch CIO

Detailed Statement of Financial Activities
for the Period 1st February 2025 to 31st December 2025

	Period 1.2.25 to 31.12.25 £	Period 1.1.24 to 31.1.25 £
Management Finance Paypal charges	178	98
Governance costs Accountancy and legal fees Branch contribution	575 551	555 110
	1,126	665
Total resources expended	82,522	87,114
Net (expenditure)/income	(11,609)	153,077

This page does not form part of the statutory financial statements