



RSPCA Cheshire (Altrincham) Branch

Registered Charity No 223367

Annual report and unaudited financial statements
for the year ending 31 December 2021

RSPCA Cheshire (Altrincham) Branch

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Branch Information

Trustees

Nicola Raven	<i>Honorary Chairman</i>
Clare Hart	<i>Honorary Secretary</i>
Naeem Dean	<i>Honorary Treasurer</i>
Michael Hart	<i>Trustee</i>
Lesley Hung	<i>Trustee</i>
Julie Reilly	<i>Trustee</i>
Nicola Rushby	<i>Trustee</i>
Joanne Yoli	<i>Trustee</i>
Stephanie Nicholson	<i>Trustee</i>
Debbie Grindley.	<i>Trustee</i>

Charity number

223367

Charity address

5 Dalebrook Road, Brooklands, Sale,
Manchester M33 3LD

Bankers

Nat West
19 School Road
Sale
Cheshire
M33 7ZA

Yorkshire Bank
34 Princes Street
Stockport
SK1 1RE

Virgin Money
1 Princess Street, Manchester M2 4DF

Independent Examiner

Jeremy Bostock BA (Hons)
BFP, FCA
Thompson Wright (Hale) Limited,
Chartered Accountants,
Spring Court,
Spring Road,
Hale,
Cheshire WA14 2UQ

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Trustees Report

Structure, Governance and Management

The Charity is constituted as an unincorporated association. The Charity operates as an autonomous branch of the National RSPCA subject to its rules for branches.

The Trustees are fully briefed on their responsibilities as Trustees prior to their acceptance of the role and are issued with a guidance handbook on the role and responsibilities of a Trustee. The Trustees are elected at the AGM and form a committee which governs the branch.

The Trustees hold monthly meetings at which management decisions are made. The day to day running of the Branch is delegated to the Branch Manager. Support and strategic direction is given by the Trustees.

The principal funding sources for the branch are from income from fundraising events, donations, legacies and income from rehoming animals. The Trustees review the risks that the charity faces on a regular basis through regular meetings of the Trustees which cover operational and financial reviews.

Objectives and Principal Activities

The objectives of the Branch are to promote the work and objects of the National Society of the RSPCA, with particular reference to the area covered by the Branch.

The primary aims are to provide proper care for animals that have been mistreated or neglected and to rehome as many animals as possible. This is achieved by providing accommodation for those animals most at risk, identified by the RSPCA Inspectors.

Achievements and Performance

2021 has been a difficult year for everyone with the impact of COVID-19 on our country, our businesses, our healthcare workers and our family, friends and colleagues. During the year, we have tried to meet the many challenges presented and have continued to support the National RSPCA and provide animal welfare in our area.

During 2021, the branch took in 309 animals. As we have a fantastic network of fosterers within our branch, we are able to take in a real variety of animals which include dogs, cats, rabbits, hamsters, gerbils, degus, mice, chickens, cockatiels and parrots. Our animals come from the RSPCA Greater Manchester Animal Hospital where we are part of the space management project and from the Inspectors who need space for the animals rescued due to cruelty. As a branch, we aim to target and help animals most in need and we also help members of the public who are struggling with their animals for various reasons.

We work with Warrington RSPCA and take some of their ex-case animals once they are ready to be rehomed and move them into foster care. We also work with regional RSPCA and their networks to help move animals from private boarding into foster homes.

In 2021, we rehomed 251 animals, 15 dogs, 127 cats, 53 rabbits and 56 others. Our dedicated team of home visitors also carried out 140 home visits, often virtually, in 2021.

The branch continues to offer financial assistance to sick and injured animals whose owners are on low incomes.

Whilst the branch has a large volunteer base for fundraising events, our fundraising opportunities were severely affected by the pandemic. We had no collections in 2021 but were able to attend the Dunham Barn dog show in August which raised £87.50, the Knutsford Fair in August which raised £130 and the Cats of M33 Fair in November which raised £300. (Continued)

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Achievements and Performance (Continued)

Fortunately we were able to continue our online auctions which raised an amazing £8,000. Our online raffles raised £1300 and we raised £3,732 through Facebook sales. Cats of M33 also made a donation of £705 to us.

The branch also receives a payment from National RSPCA each year in respect of the door to door collections and in 2021, this was £22,756.

The branch did not receive any legacies in 2021.

We were able to sell Christmas cards at the Combined Charities Christmas Card Shops in Altrincham Library and the Curzon Cinema in Knutsford this year and raised £262.15.

We are always looking to increase our volunteer base and hope to find new ways to recruit volunteers in the future.

Objects and Public Benefit Statement

The Trustees have reviewed the outcomes and achievements of our objectives for the year, to ensure that we remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have regard to the public benefit guidance published by the Commission.

Advancement of Animal Welfare

Our animal welfare work, taking in animals from the Inspectorate, benefits society at large and also 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. Our main activities, highlighted below, demonstrate the benefit provided to the public. All of our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable Activities pursued for the public benefit

We support RSPCA Inspectors by taking in, caring for and rehabilitating animals which have been removed as a result of cruelty, neglect or abuse. The Society's Inspectorate rescues animals in distress or at risk and enforces laws against the 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 moral benefit to human kind as a whole. We provide subsidised veterinary treatment for animals that are sick or injured or whose owners are on low Incomes and unable to meet the full cost. Animals in our care receive veterinary treatment and preventative care, including, vaccination to help control the spread of infectious diseases. Dogs are microchipped to comply with the law at the earliest opportunity. Once animals become available for rehoming they undergo assessment, and all animals are neutered and microchipped. (Continued)

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Charitable Activities pursued for the public benefit (Continued)

Animals are rehomed at a reasonable cost to adopters. 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 Charity, 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 to keep them.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, pre-adoption home visiting, fundraising and fostering. This benefits local people by providing the possibility of doing voluntary work which is compassionate and rewarding.

Financial Review

As you will know, 2021 was the second year of the global corona virus pandemic, with the national lockdowns and restrictions for the nation's population not easing until the latter part of the year. As for much of 2020, the branch continued with no physical meetings and had Zoom online meetings instead. Whilst the branch was still able to function, it clearly impacted on our income, animal welfare and rehoming activities.

In brief the headline figures for 2021 were as follows, with the full set of accounts further below showing the detail:

	<u>2020</u>	<u>2021</u>
Incoming Resources	79,040	69,975
Resources Expended	89,330	69,808
Net Incoming/Outgoing Resources	(10,290)	167
Gains/losses in investments	12,332	24,052
Net Movement on funds	<u>2,042</u>	<u>24,219</u>
Balance Sheet Funds b/f	206,772	208,813
Balance Sheet Funds c/f	208,813	233,032

Our door-to-door (D2D) income from National HQ stayed remarkably similar to last year at £22,756, despite what was happening in the country and the economy. Total income from National HQ was £24,518. In 2020 we donated half of our D2D income to a Regional RSPCA fund to help ailing branches that were hit more by the effects of the pandemic. This was a one-off contribution from all branches and in 2021 this wasn't repeated.

Having said that, income for the year fell approximately £9k from £79,040 to £69,975, the bulk of this fall being a reduction in rehoming income of £7,744.

The costs of animal welfare reduced by just short of £11k, from £56,554 to £45,686, nearly all of this being a reduction in the cost of rehoming animals - mainly vet fees and boarding kennel fees. (Continued)

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Financial Review (Continued)

Our branch administration costs increased by £5,298 from £20,635 to £25,933, with the bulk of this resulting from increased storage costs of £2,298, the result of taking on an extra storage unit to house the stock of items normally sold at fairs etc, as well as holding a larger number of animal pens and crates. The requirement for the second storage unit needs to be kept under review, with a view to having a single unit again when we return to having more physical events where we can sell some of the stored items.

Total resources expended by the branch fell from £89,330 to £69,808, approximately £19½k. This was in effect the fall in animal welfare costs of £11k, the £5k increase in branch admin costs and the £14k reduction in the branch contribution to national.

The overall result of this for 2021 (income less expenses) was a small surplus of £167 – very much a break-even!

When the increase in the value of our holding in the Charities Official Investment Fund (COIF) of £24,052 is taken into account, it has left the branch with a net positive movement of funds of £24,219. Our branch reserves carried forward at the end of December 2021 were therefore £233,032.

It is, of course, possible that our COIF funds could decrease as well as increase, so as part of our investment risk assessment, the branch appointed an external IFA to conduct an independent review of the fund during the end of the 2021. The conclusion of the report recommended that funds were in a safe place and meeting the requirements of the branch investment strategy, was producing strong medium term returns from a diverse portfolio and should be reviewed every three years, which the branch have agreed to do. It is worth noting that during the course of the last three years the value of the funds have increased by 24%, with the bulk of this coming in the last two years of the pandemic.

In cash terms, we had combined funds of £70,079 at the end of December 2021, compared to £69,153 at the end of December 2020, and £77,437 at the end of December 2019, so not much difference over the last 12 months.

Elsewhere in the Trustees Report, you will see details of the numbers of animals rehomed - an understandable fall given what's been happening. We can only hope that this increases again, thus impacting on future income and expense accordingly. At the same time, as 2022 progresses, we expect the effects of a rising cost of living to bite more, leading to a potential fall in income. A real conundrum for us.

We had no legacies in 2020 or 2021 (2019 saw £12½k come in) but we do have indications that 2022 will see some funds come our way. Legacies are always seen by the branch as a bonus and our branch strategy doesn't assume these, that is we don't rely on them for our day-to-day activities.

By and large, despite what has happened with the pandemic, the branch at the end of the 2021 remains healthy. As in previous years, we have strived to rehome as many animals as we can. Our reserves and investment policies, coupled with our branch strategy, proves our cautious and prudent approach to the correct ones to ensure the longevity of the branch. (Continued)

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Financial Review (Continued)

This sadly will be my last year as the Treasurer of the branch and after some 15 years I will be stepping down. I have enjoyed being the Treasurer immensely, and have always been proud of the role, the branch and what we do for animal welfare in our area.

I want to take the opportunity of thanking in particular our Branch Manager Julia Tucker, for all her unstinting support and hard work; she celebrates 25 years with the branch herself this year. It's been a huge pleasure to work hand in hand with her over the years. In addition, I'd like to thank Nicola Rushby, who was chair for most of my time with the branch, for all her support over the years. Julia and Nicola were instrumental in me joining the branch and I've much to thank them for. I hope I have repaid their trust and confidence in me in the years since I joined!

Finally, a big thank you to the rest of my fellow trustees and all the volunteers and fosterers who form what is a great branch of the RSPCA. Going forward I wish the branch well.

Naeem Dean FCCA

Hon Treasurer.

Reserves Policy

The trustees have a policy of ensuring that the branch has sufficient reserves to continue to operate for a period of three years from the balance sheet date. The trustees take this relatively long term view because, while the demands on our expenditure are fairly constant each year, our income can fluctuate significantly from one year to the next depending on any legacies received. Should there be a two or three year period without any significant legacies, then our level of reserves would start to fall.

Investment Policy

The trustees believe that our policy of holding surplus cash in a higher interest account is most appropriate for the charity, given our plans for future donations, which will require ready access to the funds held.

Related parties

A salary and some expenses were paid to the Branch Manager, Julia Tucker, who is the sister of Nicola Rushby, in the period 1st January 2021 to 31st December 2021.

Future Plans

The branch looks forward to 2022 after two very difficult years. We will continue to develop our very successful network of fosterers and will also continue to assist the GMAH space management project and help the Inspectors as best we can. We will also help the public where we can when they are struggling with their animals.

Whilst our rehoming figures are not as high as last year, we are tremendously proud of what we have achieved in the most difficult of times during the pandemic and we will continue to work, with the help of our amazing volunteers, to rehome as many animals as possible.

We will continue to work in the community as far as we are able and permitted and to offer financial assistance to sick and injured animals whose owners are on low incomes. We will continue with our fundraising efforts and hope that this will include our regular dog shows, fairs and quizzes as well as our Christmas card sales, online auctions and Facebook sales.

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Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principle in the Charities SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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 them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We would like to thank all our volunteers and supporters for everything they have done in 2021 and look forward to their continued support in 2022.

On behalf of the Trustees



Clare Hart

Branch Secretary

Please see Financial Statements below for:

Independent Examiner's Report

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We would like to thank all our volunteers and supporters for everything they have done in 2021 and look forward to their continued support in 2022.

On behalf of the Trustees



Clare Hart

Branch Secretary

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**ROYAL SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS**

ALTRINCHAM BRANCH

Charity no: 223367

**Report of the Trustees and
Financial Statements**

Year ended 31 December 2021

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -
ALTRINCHAM BRANCH**

Financial statements for the year ended 31 December 2021

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - ALTRINCHAM BRANCH

Report of the trustees for the year ended 31 December 2021

The Altrincham Branch of The Royal Society of the Prevention of Cruelty to Animals was established in 1963.

Objectives

The objectives of the charity are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the charity may consider to be conducive or incidental to the attainment of these objects.

Results

The branch's income exceeded expenditure by £167 in the year. There was an unrealised gain in the value of investments of £24,052.

Future plans

It is hoped that the continued efforts of Trustees, staff and supporters will lead to an increase in the charity's income.

Trustees

The trustees during the year were:

Ms N Raven	Honorary Chairperson
Mr N Dean	Honorary Treasurer
Ms C Hart	Honorary Secretary
Mr M Hart	
Mrs J Reilly	
Ms L Hung	
Ms J Yoli	
Miss N Rushby	
Stephanie Dawn Nicholson	
Deborah Grindley	

Reserves policy

The principal funding sources for the branch are from income from fundraising events, donations, legacies and income from rehoming animals. The Trustees review the risks the charity faces on a regular basis through regular meetings of the Trustees, which cover operational and financial reviews.

The trustees have a policy of ensuring that the branch has sufficient reserves to continue to operate for a period of three years from the balance sheet date. The trustees take this relatively long-term view because, while the demands on our expenditure are fairly constant each year, our income can fluctuate significantly from one year to the next depending on legacies received. Should there be a two or three year period without any significant legacies, then our level of reserves would start to fall.

The amount of reserves that would be required is three years.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTRINCHAM BRANCH**

Report of the trustees (continued)

Risk review

The trustees have reviewed the risks that the charity face and believe that the main risk is the fluctuation in its income due to legacies received, as noted above in the reserves policy.

Investment policy

The trustees believe that our policy of holding surplus cash in a high interest account is most appropriate for the charity, given our plans for future donations, which will require ready access to the funds held.

Responsibilities of the trustees

It is the responsibility of the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention or detection of fraud or other irregularities.

By order of the Board of Trustees

Clare E Hart

Secretary

Date: 26th May 2022

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
ALTRINCHAM BRANCH**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE RSPCA
ALTRINCHAM BRANCH**

I report on the accounts of the RSPCA Altrincham Branch for the year ended 31 December 2021, which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jeremy Bostock, BA (Hons), BFP, FCA
Thompson Wright (Hale) Limited
Spring Court
Spring Road
Hale
Cheshire
WA14 2UQ

Date: 22/6/22

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
ALTRINCHAM BRANCH**

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 December 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
Incoming resources					
Branch share of National collection		-	24,518	24,518	24,551
Subscriptions and donations		-	25,234	25,234	24,556
Collecting boxes		-	263	263	435
Rehoming		-	15,076	15,076	22,820
Bank interest		-	72	72	340
Sale of goods		-	97	97	752
Other income	2	-	4,715	4,715	5,586
Total incoming resources		-	69,975	69,975	79,040
Resources expended					
A) Animal Welfare					
Hardship cases	3	-	1,196	1,196	1,198
Rehoming animals	4	-	37,568	37,568	48,813
Fostering expenses		-	6,372	6,372	6,543
Advertising		-	50	50	-
Donations		-	500	500	-
		-	45,686	45,686	56,554

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
ALTRINCHAM BRANCH**

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 December 2021 (continued)**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
B) Branch administration					
Independent examination	7	-	850	850	850
Telephone		-	90	90	-
Insurance		-	524	524	524
Sundry expenses	5	-	3,858	3,858	1,524
Bank charges		-	269	269	82
Stationery and printing		-	836	836	406
Storage		-	4,198	4,198	1,900
RSPCA goods		-	237	237	673
Administration wages		-	14,632	14,632	14,248
Pension costs		-	439	439	428
		-	25,933	25,933	20,635
C) Payments to RSPCA, HQ					
Branch Contribution		-	(1,811)	(1,811)	12,141
Total resources expended		-	69,808	69,808	89,330
Net incoming/(outgoing) resources for the year		-	167	167	(10,290)
Gain/(loss) on revaluation of investments		-	24,052	24,052	12,331
Transfer to designated funds		-	-	-	-
Transfer to restricted funds		-	-	-	-
Net movement in funds		-	24,219	24,219	2,041
Fund balances brought forward		-	208,813	208,813	206,772
Fund balances carried forward		-	233,032	233,032	208,813

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
ALTRINCHAM BRANCH**

Balance sheet as at 31 December 2021

	2021 £	2020 £
Current assets		
Stock	258	348
VAT Debtor	1,664	1,810
Charities Official Investment Fund	162,405	138,352
Cash at bank and in hand	70,079	69,153
	<u>234,406</u>	<u>209,663</u>
 Creditors: amounts falling due within one year		
Accruals	<u>1,374</u>	<u>850</u>
Net assets	<u>233,032</u>	<u>208,813</u>
 Fund balances		
Unrestricted funds	233,032	208,813
 Total funds	<u>233,032</u>	<u>208,813</u>

Secretary *Clare E Hart*

Trustee

NAO

Approved on behalf of the Trustees on *26 May* 2022

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -
ALTRINCHAM BRANCH**

Notes forming part of the financial statements for the year ended 31 December 2021

1. Accounting policies

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the relevant provisions of Part 8 of the Charities Act 2011 and follow the recommendations in Charities SORP (FRS102), applicable to accounting periods commencing on or after 1 January 2019.

The following principal accounting policies have been applied.

Incoming resources

Income is accounted for on a receipts basis. In particular, credit for income arising from legacies, subscriptions and donations is taken in the year these sums are received.

Resources expended

Resources expended are recognised in the period in which they are incurred.

2. Other income

	2021 £	2020 £
Other Dog Shows	88	-
Sundry	-	454
Regional board grant	1,900	-
Other fairs	563	-
Pets at home	-	229
Facebook sales	2,164	4,903
	<u>4,715</u>	<u>5,586</u>

Facebook sales comprise income from auctions, raffles, donations and sales of products.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -
ALTRINCHAM BRANCH**

Notes forming part of the financial statements for the year ended
31 December 2021 (continued)

3. Hardship cases

	2021	2020
	£	£
Veterinary fees	<u>1,196</u>	<u>1,198</u>

4. Rehoming

	2021	2020
	£	£
Veterinary fees	29,415	37,352
Animal boarding charges	7,920	11,461
Volunteer expenses	233	-
	<u>37,568</u>	<u>48,813</u>

5. Sundry expenses

	2021	2020
	£	£
Animal treatments	240	340
Fuel	520	-
Expenses	713	97
Irrecoverable VAT	899	-
Fairs	65	10
VAT return fee	50	-
Miscellaneous	1,121	740
Just Giving subscriptions	216	216
Bowdon Community Association	34	18
Incubators (Ashleigh Vet Centre and Others)	-	103
	<u>3,858</u>	<u>1,524</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -
ALTRINCHAM BRANCH**

Notes forming part of the financial statements for the year ended 31 December 2021 (continued)

6. Employees

There was one employee in the year, an administrator.
Total staff costs for the year were £14,632 (2020 : £14,248).

7. Independent examination	2021	2020
	£	£
Independent examiner's fee	850	850

8. Expenses paid to Trustees

There were no expenses paid to Trustees apart from reimbursement of costs/expenses incurred on behalf of branch's activities.

9. Related parties

The one employee is the sister of Trustee, Miss N Rushby.

**ROYAL SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS**

ALTRINCHAM BRANCH

Charity no: 223367

**Report of the Trustees and
Financial Statements**

Year ended 31 December 2021

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -
ALTRINCHAM BRANCH**

Financial statements for the year ended 31 December 2021

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1. Report of the Trustees
3. Independent Examiner's report
4. Statement of financial activities
6. Balance sheet
7. Notes forming part of the financial statements

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - ALTRINCHAM BRANCH

Report of the trustees for the year ended 31 December 2021

The Altrincham Branch of The Royal Society of the Prevention of Cruelty to Animals was established in 1963.

Objectives

The objectives of the charity are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the charity may consider to be conducive or incidental to the attainment of these objects.

Results

The branch's income exceeded expenditure by £167 in the year. There was an unrealised gain in the value of investments of £24,052.

Future plans

It is hoped that the continued efforts of Trustees, staff and supporters will lead to an increase in the charity's income.

Trustees

The trustees during the year were:

Ms N Raven	Honorary Chairperson
Mr N Dean	Honorary Treasurer
Ms C Hart	Honorary Secretary
Mr M Hart	
Mrs J Reilly	
Ms L Hung	
Ms J Yoli	
Miss N Rushby	
Stephanie Dawn Nicholson	
Deborah Grindley	

Reserves policy

The principal funding sources for the branch are from income from fundraising events, donations, legacies and income from rehoming animals. The Trustees review the risks the charity faces on a regular basis through regular meetings of the Trustees, which cover operational and financial reviews.

The trustees have a policy of ensuring that the branch has sufficient reserves to continue to operate for a period of three years from the balance sheet date. The trustees take this relatively long-term view because, while the demands on our expenditure are fairly constant each year, our income can fluctuate significantly from one year to the next depending on legacies received. Should there be a two or three year period without any significant legacies, then our level of reserves would start to fall.

The amount of reserves that would be required is three years.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
ALTRINCHAM BRANCH**

Report of the trustees (continued)

Risk review

The trustees have reviewed the risks that the charity face and believe that the main risk is the fluctuation in its income due to legacies received, as noted above in the reserves policy.

Investment policy

The trustees believe that our policy of holding surplus cash in a high interest account is most appropriate for the charity, given our plans for future donations, which will require ready access to the funds held.

Responsibilities of the trustees

It is the responsibility of the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention or detection of fraud or other irregularities.

By order of the Board of Trustees

Clare E Hart

Secretary

Date: 26th May 2022

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
ALTRINCHAM BRANCH**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE RSPCA
ALTRINCHAM BRANCH**

I report on the accounts of the RSPCA Altrincham Branch for the year ended 31 December 2021, which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under Section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

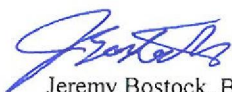
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jeremy Bostock, BA (Hons), BFP, FCA
Thompson Wright (Hale) Limited
Spring Court
Spring Road
Hale
Cheshire
WA14 2UQ

Date: 22/6/22

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
ALTRINCHAM BRANCH**

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 December 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
Incoming resources					
Branch share of National collection		-	24,518	24,518	24,551
Subscriptions and donations		-	25,234	25,234	24,556
Collecting boxes		-	263	263	435
Rehoming		-	15,076	15,076	22,820
Bank interest		-	72	72	340
Sale of goods		-	97	97	752
Other income	2	-	4,715	4,715	5,586
Total incoming resources		-	69,975	69,975	79,040
Resources expended					
A) Animal Welfare					
Hardship cases	3	-	1,196	1,196	1,198
Rehoming animals	4	-	37,568	37,568	48,813
Fostering expenses		-	6,372	6,372	6,543
Advertising		-	50	50	-
Donations		-	500	500	-
		-	45,686	45,686	56,554

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
ALTRINCHAM BRANCH**

**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 December 2021 (continued)**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
B) Branch administration					
Independent examination	7	-	850	850	850
Telephone		-	90	90	-
Insurance		-	524	524	524
Sundry expenses	5	-	3,858	3,858	1,524
Bank charges		-	269	269	82
Stationery and printing		-	836	836	406
Storage		-	4,198	4,198	1,900
RSPCA goods		-	237	237	673
Administration wages		-	14,632	14,632	14,248
Pension costs		-	439	439	428
		-	25,933	25,933	20,635
C) Payments to RSPCA, HQ					
Branch Contribution		-	(1,811)	(1,811)	12,141
Total resources expended		-	69,808	69,808	89,330
Net incoming/(outgoing) resources for the year		-	167	167	(10,290)
Gain/(loss) on revaluation of investments		-	24,052	24,052	12,331
Transfer to designated funds		-	-	-	-
Transfer to restricted funds		-	-	-	-
Net movement in funds		-	24,219	24,219	2,041
Fund balances brought forward		-	208,813	208,813	206,772
Fund balances carried forward		-	233,032	233,032	208,813

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
ALTRINCHAM BRANCH**

Balance sheet as at 31 December 2021

	2021 £	2020 £
Current assets		
Stock	258	348
VAT Debtor	1,664	1,810
Charities Official Investment Fund	162,405	138,352
Cash at bank and in hand	70,079	69,153
	<u>234,406</u>	<u>209,663</u>
 Creditors: amounts falling due within one year		
Accruals	<u>1,374</u>	<u>850</u>
Net assets	<u>233,032</u>	<u>208,813</u>
 Fund balances		
Unrestricted funds	233,032	208,813
 Total funds	<u>233,032</u>	<u>208,813</u>

Secretary *Clare E Hart*

Trustee

NAO

Approved on behalf of the Trustees on *26 May* 2022

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -
ALTRINCHAM BRANCH**

Notes forming part of the financial statements for the year ended 31 December 2021

1. Accounting policies

The financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards and the relevant provisions of Part 8 of the Charities Act 2011 and follow the recommendations in Charities SORP (FRS102), applicable to accounting periods commencing on or after 1 January 2019.

The following principal accounting policies have been applied.

Incoming resources

Income is accounted for on a receipts basis. In particular, credit for income arising from legacies, subscriptions and donations is taken in the year these sums are received.

Resources expended

Resources expended are recognised in the period in which they are incurred.

2. Other income

	2021 £	2020 £
Other Dog Shows	88	-
Sundry	-	454
Regional board grant	1,900	-
Other fairs	563	-
Pets at home	-	229
Facebook sales	2,164	4,903
	<u>4,715</u>	<u>5,586</u>

Facebook sales comprise income from auctions, raffles, donations and sales of products.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -
ALTRINCHAM BRANCH**

Notes forming part of the financial statements for the year ended
31 December 2021 (continued)

3. Hardship cases

	2021	2020
	£	£
Veterinary fees	<u>1,196</u>	<u>1,198</u>

4. Rehoming

	2021	2020
	£	£
Veterinary fees	29,415	37,352
Animal boarding charges	7,920	11,461
Volunteer expenses	233	-
	<u>37,568</u>	<u>48,813</u>

5. Sundry expenses

	2021	2020
	£	£
Animal treatments	240	340
Fuel	520	-
Expenses	713	97
Irrecoverable VAT	899	-
Fairs	65	10
VAT return fee	50	-
Miscellaneous	1,121	740
Just Giving subscriptions	216	216
Bowdon Community Association	34	18
Incubators (Ashleigh Vet Centre and Others)	-	103
	<u>3,858</u>	<u>1,524</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -
ALTRINCHAM BRANCH**

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	£	£
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