

**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 2023**

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

**Financial statements for the year ended 31 December 2023**

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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 2023**

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 £68,205 in the year. There was an unrealised gain in the value of investments of £17,761.

#### **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:

Mrs J Reilly	Honorary Secretary
Ms J.R. Cherry	Honorary Treasurer
Ms C Hart	Honorary Chairperson
Mr M Hart	
Ms N Raven	Resigned in year
Ms L Hung	
Mr N Dean	Resigned in year
Miss N Rushby	
Ms D Grindley	
Ms J Leslie	
Ms K Robson	Appointed on 28 September 2023

#### **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**

Trustee

Date:

Lesley Hung

6/6/24

**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 2023, 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.

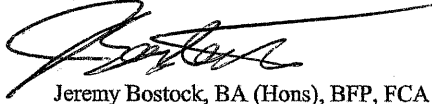
**Basis of independent examiner's report**

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:

6/6/24

**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 2023**

	Note	Restricted funds 2023	Unrestricted funds 2023	Total 2023	Total 2022
		£	£	£	£
<b>Incoming resources</b>					
Branch share of National collection		-	23,595	23,595	24,458
Subscriptions and donations		-	10,204	10,204	9,919
Collecting boxes		-	938	938	1,684
Rehoming		-	22,531	22,531	16,371
Bank interest		-	219	219	144
Sale of goods		-	675	675	344
Other income	2	-	102,081	102,081	18,872
<b>Total incoming resources</b>		-	160,242	160,242	71,791
<b>Resources expended</b>					
<b>A) Animal Welfare</b>					
Hardship cases	3	-	2,658	2,658	1,979
Rehoming animals	4	-	24,923	24,923	30,961
Fostering expenses		-	4,111	4,111	3,829
Boarding Kennels	4	-	21,116	21,116	-
Advertising		-	-	-	-
Donations		-	1,000	1,000	4,454
		-	53,807	53,807	41,223

**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 2023 (continued)**

		<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Note</b>				
<b>B) Branch administration</b>					
Independent examination	7	-	1,075	1,075	924
Telephone		-	-	-	94
Insurance		-	216	216	709
Sundry expenses	5	-	3,817	3,817	3,636
Bank charges		-	252	252	315
Stationery and printing		-	437	437	969
Storage		-	4,560	4,560	4,560
RSPCA goods		-	359	359	293
Administration wages		-	16,875	16,875	15,500
Pension costs		-	506	506	465
		-	28,098	28,098	27,464
<b>C) Payments to RSPCA, HQ</b>					
Branch Contribution		-	10,132	10,132	1,378
<b>Total resources expended</b>		-	92,037	92,037	70,066
<b>Net incoming/(outgoing) resources for the year</b>		-	68,205	68,205	1,725
Gain/(loss) on revaluation of investments		-	17,761	17,761	(14,554)
Transfer to designated funds		-	-	-	-
Transfer to restricted funds		-	-	-	-
<b>Net movement in funds</b>		-	85,966	85,966	(12,829)
<b>Fund balances brought forward</b>		-	219,570	219,570	233,033
<b>Fund balances carried forward</b>		-	305,536	305,536	220,204

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-  
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**Balance sheet as at 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Current assets</b>		
Stock	566	215
VAT Debtor	2,325	1,961
Charities Official Investment Fund	165,613	147,851
Cash at bank and in hand	138,280	71,003
Other Debtor	-	-
Prepayments	-	97
	<u>306,784</u>	<u>221,128</u>
 <b>Creditors: amounts falling due within one year</b>		
Other Creditors	173	-
Accruals	<u>1,075</u>	<u>924</u>
 <b>Net assets</b>	<u><u>305,536</u></u>	<u><u>220,204</u></u>
 <b>Fund balances</b>		
Unrestricted funds	305,536	220,204
 <b>Total funds</b>	<u><u>305,536</u></u>	<u><u>220,204</u></u>

Trustee *Lesley Hung*

Trustee *Kirsty Robson*

Approved on behalf of the Trustees on *6th June* 2024



**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS -  
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**Notes forming part of the financial statements for the year ended 31 December 2023**

**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.

**Going concern**

The Trustees have reviewed the financial position of the charity and consider that it has sufficient funds to continue operating for at least twelve months from the balance sheet date.

**2. Other income**

	2023	2022
	£	£
Other Dog Shows	-	-
Legacy	93,779	9,750
Regional board grant	-	-
Other fairs	5,591	5,376
Pets at home	-	-
Facebook sales	2,712	3,746
	<u>102,081</u>	<u>18,872</u>

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

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**Notes forming part of the financial statements for the year ended  
31 December 2023 (continued)**

**3. Hardship cases**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Veterinary fees	<u>2,658</u>	<u>1,979</u>

**4. Rehoming**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Veterinary fees	24,923	22,297
Animal boarding charges	21,116	8,630
Volunteer expenses	158	34
	<u>46,196</u>	<u>30,961</u>

**5. Sundry expenses**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Animal treatments	614	240
Fuel	730	497
Expenses	388	782
Irrecoverable VAT	-	845
Fairs	89	86
VAT return fee	210	50
Miscellaneous	1,402	728
Just Giving subscriptions	-	-
Bowdon Community Association	384	408
Incubators (Ashleigh Vet Centre and Others)	-	-
	<u>3,817</u>	<u>3,636</u>

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ALTRINCHAM BRANCH**

**Notes forming part of the financial statements for the year ended 31 December 2023 (continued)**

**6. Employees**

There was one employee in the year, an administrator.

Total staff costs for the year were £16,875 (2022 : £15,500).

<b>7. Independent examination</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	1,075	924

**8. Expenses paid to Trustees**

The amounts below were paid to Trustees as reimbursement of costs/expenses incurred on behalf of branch's activities.

Lesley Hung	£343.62
Mike Hart	£94.99
Nicola Raven	£27.72 (prior to her resignation as a Trustee)

**9. Related parties**

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

