

**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 2024

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

Financial statements for the year ended 31 December 2024

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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 2024

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 £18,857 in the year. There was an unrealised gain in the value of investments of £8,909.

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 K Robson	Chairman from 27 June 2024
Ms S Broadhurst	Secretary from 27 June 2024
Ms S Yates	Treasurer Co-opted From December 2024
Ms J Knowles	Treasurer 27 June to 30 November 2024
Ms C Hart	Chairman to 6 June 2024
Ms J Reilly	Secretary to 6 June 2024
Ms J Cherry	Treasurer to 6 June 2024
Mr M Hart	Trustee to 6 June 2024
Ms L Hung	Trustee
Miss N Rushby	Trustee
Ms D Grindley	Trustee
Ms J Leslie	Trustee
Mr S O'Neill	Trustee from 28 March 2024
Ms N O'Neill	Trustee from 28 March 2024

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.

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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: 22/05/2025

SHARON BROADHURST
SECRETARY

**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 2024,
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.

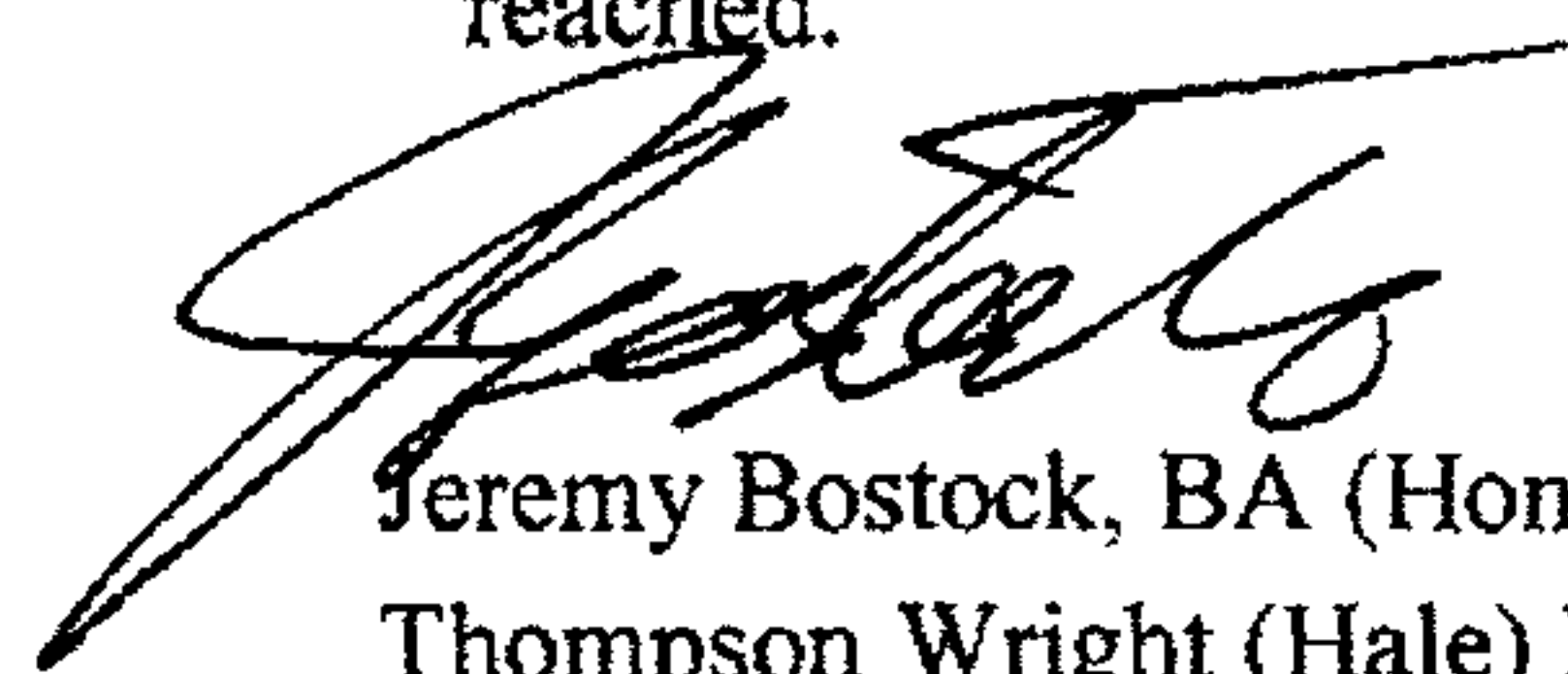
Independent examiner's statement

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:

**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 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Incoming resources					
Branch share of National collection		-	30,641	30,641	23,595
Subscriptions and donations		-	9,903	9,903	10,204
Collecting boxes		-	2,836	2,836	938
Rehoming		-	19,174	19,174	22,531
Bank interest		-	199	199	219
Sale of goods		-	336	336	675
Other income	2	-	60,765	60,765	102,081
Total incoming resources		-	123,854	123,854	160,242
Resources expended					
A) Animal Welfare					
Hardship cases	3	-	2,068	2,068	2,658
Rehoming animals	4	-	21,945	21,945	24,923
Fostering expenses		-	2,911	2,911	4,111
Boarding Kennels	4	-	30,666	30,666	21,116
Advertising		-	518	518	-
Donations		-	11,616	11,616	1,000
		-	69,724	69,724	53,807

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
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**Statement of Financial Activities (including Income and Expenditure Account) for the year ended
31 December 2024 (continued)**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
B) Branch administration					
Independent examination	7	-	1,150	1,150	1,075
Insurance		-	728	728	216
Sundry expenses	5	-	3,241	3,241	3,817
Bank charges		-	30	30	252
Telephone Stationery and printing		-	977	977	437
Storage		-	4,652	4,652	4,560
RSPCA goods		-	323	323	359
Administration wages		-	18,800	18,800	16,875
Pension costs		-	564	564	506
		-	30,465	30,465	28,098
C) Payments to RSPCA, HQ					
Branch Contribution		-	4,808	4,808	10,132
Total resources expended		-	104,997	104,997	92,037
Net incoming/(outgoing) resources for the year		-	18,857	18,857	68,205
Gain/(loss) on revaluation of investments		-	8,909	8,909	17,761
Transfer to designated funds		-	-	-	-
Transfer to restricted funds		-	-	-	-
Net movement in funds		-	27,766	27,766	85,966
Fund balances brought forward		-	305,536	305,536	219,570
Fund balances carried forward		-	333,302	333,302	305,536

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS-
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Balance sheet as at 31 December 2024

	2024 £	2023 £
Current assets		
Stock	325	566
VAT Debtor	4,499	2,325
Charities Official Investment Fund	174,521	165,613
Cash at bank and in hand	<u>155,290</u>	<u>138,280</u>
	334,635	306,784
Creditors: amounts falling due within one year		
Other Creditors	183	173
Accruals	<u>1,150</u>	<u>1,075</u>
Net assets	<u>333,302</u>	<u>305,536</u>
Fund balances		
Unrestricted funds	333,302	305,536
Total funds	<u>333,302</u>	<u>305,536</u>

Trustee *Kirsty Robson* chairman *[Signature]* 22/5/2025

Trustee *Sarah Yates* Treasurer *[Signature]* 22/5/2025

Approved on behalf of the Trustees on ~~2024~~ 2025 *[Signature]*

**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 2024

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

	2024	2023
	£	£
Legacy	53,379	93,779
Other fairs	5,702	5,591
Facebook sales	1,684	2,712
	<u>60,765</u>	<u>102,081</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 2024 (continued)**

3. Hardship cases

	2024	2023
	£	£
Veterinary fees	<u>2,068</u>	<u>2,658</u>

4. Rehoming

	2024	2023
	£	£
Veterinary fees	21,945	24,923
Animal boarding charges	30,666	21,116
	<u>52,611</u>	<u>46,038</u>

5. Sundry expenses

	2024	2023
	£	£
Animal treatments		614
Fuel	341	730
Expenses		388
Irrecoverable VAT	871	-
Fairs		89
VAT return fee	210	210
Miscellaneous	1,819	1,402
Just Giving subscriptions		-
Bowdon Community Association		384
Incubators (Ashleigh Vet Centre and Others)		-
	<u>3,241</u>	<u>3,817</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 2024 (continued)

6. Employees

There was one employee in the year, an administrator.
Total staff costs for the year were £18,800 (2023 : £16,875).

7. Independent examination	2024	2023
	£	£
Independent examiner's fee	1,150	1,075

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	517.70
Sharon Broadhurst	141.56
Nicola Raven	121.93 (prior to her resignation as a Trustee)

9. Related parties

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