

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BOLTON AND DISTRICT BRANCH

(Charity Registration No 232243)
(Founded 18th February 1895)

President: Squadron Leader P G Evans, RAF (Retd)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2020. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.

Reference and Administrative details

Charity number: 232243

Trustees:

Mrs A Clubley
Mrs T Davies (Secretary)
Mrs L Foster
Mrs P Holt (Treasurer)
Mrs K Kay
Mrs SJ Morgan
Miss M Needles (Chairman)
Mr N Pendlebury
Mrs C Walker (Horwich Aux Sec)

Senior staff: Branch Manager: Mrs J Ashcroft

Advice Centre/
Clinic/Shop: 21 Vernon Street
Bolton, BL1 2QB. Tel 01204 521160

Charity Shop: 298 Chorley Old Road
Bolton, BL1 4JU. Tel 01204 849093

Independent
Accountants: Ainscough & Co., 93 Junction Road, Deane, Bolton BL3 4NF

Bankers: Royal Bank of Scotland plc, 46 Deansgate, Bolton BL1 1BH

Solicitors: AFG Law, 20 Mawdsley Street, Bolton BL1 1LE

Structure, Governance and Management

The Branch is a branch of (and thus dependent on) the Royal Society for the Prevention of Cruelty to Animals (Charity reg no. 219099). It is governed by the Society's rules for branches (as updated in 2006).

The Branch Committee members (the Trustees) are elected by the branch membership at the AGM. The Branch Officers are elected annually by the committee at the committee meeting following the AGM.

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. Trustees are also offered in-service training organised by the RSPCA on an ad hoc basis on relevant topics eg. recruitment and retention of volunteers; financial reporting.

Branch policies are decided, within the RSPCA Rules, by the committee. Appropriate aspects are implemented by the Branch Officers. Otherwise policies are implemented by the Branch Manager, Mrs Julie Ashcroft and her staff, supported and assisted by volunteers.

The trustees meet as the Branch Committee every other month; the Branch Manager, the Branch Support Specialist, and, when possible, the local Inspector, attend. Other meetings are held as required – there are no permanent sub-committees. The Annual General Meeting of the Branch is held in May or June. [Due to the Coronavirus restrictions committee meetings during April – December 2020 were held virtually. The trustees made the decision to defer the AGM until 2021 to allow more members to attend. In these exceptional circumstances the existing trustees continued in position for a further 12 months.](#)

The trustees have identified that the major risks to which the Branch may be exposed are:

- insufficient funds to allow operations to continue.
- loss of reputation through error or fraud
- loss of income through error or fraud
- health, safety and welfare issues relating to staff and volunteers.

The trustees actively review these risks at their regular meetings which include operational and financial reviews and confirm that systems have been established to mitigate the risks.

Objects and public benefit statement

The RSPCA Bolton and District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the area of Bolton Metropolitan Borough plus North Turton.

The objects of the Branch are to promote the work and objects 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 key aim is to implement the RSPCA's Minimum Animal Welfare Standards (MAWS) and the appropriate parts of the RSPCA/BVA Memorandum of Understanding (April 2001). These standards cover: welfare neutering, assistance with veterinary treatment, providing advice, accommodating and re-homing animals, microchipping and so on.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Advancement of animal welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and the comments in italics demonstrate 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.

Charitable activities pursued for the public benefit

We support our local Inspectors by taking in, free of charge, mistreated, injured or abandoned animals. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. *This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.*

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this by providing basic veterinary health care at a subsidised cost at our clinic, and also through a treatment voucher scheme. *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, microchipping and vaccination of companion animals for those in the Branch area on low incomes at our clinic. *This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter, vaccinate 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 for a reasonable adoption donation to people willing and able to have a companion animal (dependant on a successful homecheck). *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 request a reasonable adoption donation for animals, and to carry out homechecks, aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.*

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. *The public benefits from knowing that we can intervene to assist animals in need.*

We offer free animal care advice at our Advice Centre and clinic. *The public benefits through the promotion of responsible pet ownership.*

Within the terms of our governing document, we support the National Society by donations to special appeals, eg the work of the Overseas Department. We support other RSPCA branches, eg helping with horse transport and stabling facilities in the area, and by donations for special projects. We work together with other local animal welfare charities to find spaces to accommodate abandoned or injured animals. *This work benefits the public by allowing us to help more animals in need.*

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, fundraising, shop, clinic and administrative work. *This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.*

Volunteers and other support

Volunteers play a central role in the work of the Branch: as Trustees, committee members, and Branch Officers; helping at the Charity Shop, Advice Centre and clinic; assisting at fund raising events; fostering and rehoming animals.

The Branch also benefits from the unpaid out-of-hours activities of our paid staff; those who do not claim expenses to which they are entitled; and those who donate goods for sale or use. Bolton Council also gives the Branch discretionary rate relief in addition to the mandatory relief for registered charities.

We estimate that our volunteers contributed some **??XXXX??** hours of their free time during 2020. This is a lower figure than in previous years due to Coronavirus restrictions on shop opening, and the advice for older volunteers to stay at home.

On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many thanks.

Achievements and performance

As was the case for all charities 2020 was a very challenging year for the Branch.

From March 2020 the unprecedented situation had a major impact on the Branch's activities and plans.

Throughout the first Lockdown we continued to support the inspectors, supplied a welfare advice service by telephone, and supplied repeat prescriptions for existing clinic clients.

However, nearly all our income generating activities had to stop, including the temporary closure of the Branch's 2 charity shops, and the suspension of fundraising activities at our local Pets at Home store.

In order to reduce expenditure the Branch reluctantly furloughed 4 of our staff, retaining just enough cover to meet animal welfare needs.

As restrictions relaxed we installed the necessary sanitising equipment, screens, etc to make our premises Covid Safe, and by adapting our procedures for consultations we were able to re-open our clinic. At this stage we were able to bring 2 of our staff back **part time** from furlough to deal with the increased workload.

As the year progressed the demand on the clinic services grew considerably and it was only possible to meet this demand because of the dedication of our vets, Branch staff and volunteers who worked very long hours in difficult circumstances. The trustees would like to thank them all for their willingness and adaptability which enabled this vital animal welfare work to continue.

We are pleased to report that the Branch was again ranked first in the North Region for animal welfare assistance, having provided help to **XXXX** dogs and cats during the year.

The decision was made not to re-open our shops until later in the year. Due to the layout of the premises it was impossible to provide separate access for the shop and the clinic, creating a risk of cross-contamination which would result in closing the clinic and impacting on our animal welfare provision. Many of our volunteers were also still being advised to stay at home which created difficulties of covering opening hours.

Unfortunately we were only able to re-open the shops for a matter of a couple of weeks in November because of Tier 3 restrictions in Bolton and then the second lockdown.

Details of the Branch's achievements during 2020 are given in the Branch Manager's report. This includes a breakdown of the assistance given with vets' fees, neutering and rehoming.

Fundraising

As mentioned elsewhere in this report we were unable to hold any fundraising events in 2020.

We were fortunate to benefit from our partnership arrangement with Pets at Home store on Manchester Road, Bolton who very generously continued to support us with donations from their Spring and Christmas appeals. We are always very grateful for their support but even more so this year when we were unable to have a physical presence in their stores. **The partnership raised a wonderful £3,320 for the Branch in 2020 and we received a further amazing £3,747.25 in February 2021 from the Christmas appeal (which will be included in 2021 accounts).**

The trustees would like to thank the Branch staff for their work in liaising with Pets at Home staff to promote their appeals via social media.

We look forward to continuing the partnership with Pets at Home in 2021 and thank them for their ongoing support.

A significant contribution to Branch fundraising comes from our charity shops, and this was adversely impacted by Covid 19 restrictions which meant the shops were closed for the majority of the year. The total net profit for the year 2020 was £12,044 (2019 £46,177). A high proportion of this income was from sales on Ebay which continued throughout the year thanks to the work of one of our trustees. A net total of £7,944 (after postage costs) was raised in 2020 and we would like to thank the staff and volunteers who identify and handle the sales of these items.

We are seeing a welcome increase in donations via sources such as Give as You Live; PayPal Just Giving; Pets at Home Lifelines scheme, where the Branch is the nominated charity.

Financial Review

The total incoming resources for the year amounted to £301,934(2019 £310,034) including legacies of £135,113 (2019 £39,234). Expenditure in the year amounted to £229,333 (2019 £187,836).

There was a surplus of £72,602 (2019 £122,199) for the year

We roughly maintained the level of incoming resources during the year, mainly due to the increase in legacy income and in claims received under the Government's Corona Virus Job Retention Scheme. Despite a large dip at the beginning of the first Lockdown, the value of our investments recovered to return a positive increase of £3,441 by the end of the year. These are long term investments and are under the advice of professional advisors. The Income from the Clinic rose despite being completely closed for several months, although of course there was a very substantial drop in Shop Income. Therefore overall, we are very delighted with the final level of incoming resources achieved during the year.

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £25,173 during the year (2019 £26,739).

Reserves Policy

The Branch holds reserves for 2 main reasons:

- In order that levels of service provided for animal welfare may be maintained, and legal obligations to employees met, if there should be a downward trend in incoming resources, bearing in mind that such a downward trend is liable to coincide with increased demand for financial support.
- Because of fluctuations in income from year to year, the main variable being legacies received over which we obviously have no control. Legacies in 2020 totaled £135,113 2019 £39,234, 2018 £7,000 and 2017 £26,085..

The target level for reserves (i.e. net current assets) is calculated as the total expenditure for the two previous accounting periods, rounded down; this should ensure at least two years of operations following a drastic financial downturn. The target level for the reserves for the year 2020 was £361,719 and the actual reserves varied between £410,522 on 1 January and £384,533 on 31 December. The target level for reserves for 2021 is £417,169.

Investment and Deposits Policy

The Trustees make efforts to ensure that funds are deposited in accordance with the Society's ethical policy, and also take advice from a professional financial advisor. Otherwise they deposit funds with the following priorities:

- To reduce the risk of loss, funds are spread between several banks, noting the compensation arrangements in each case.
- Funds are deposited in order to maximise income.
- To keep reasonable availability, term deposits are arranged to have staggered maturity dates.

It is recognised that the interest on these deposits provides an essential income stream at a time of recession when voluntary income such as donations and collections will inevitably reduce and requests for assistance will increase.

Overall Financial Aim

The overall financial aim is to have net liquid assets at the Reserve Policy figure of £417,169 and to maximise income from any temporary surplus funds by depositing in line with the above policy.

Future plans

As government restrictions have still not fully lifted at the time of writing, we can only speculate as to the long term impact of the pandemic and the challenges that lie ahead. However we will continue to plan for the future to ensure that the Branch can deliver its animal welfare responsibilities whilst protecting the safety and wellbeing of our staff, volunteers and the public. The Trustees would like to acknowledge the resilience of the Branch staff in these extraordinary times and the ongoing support from the local community.

Our plans for animal welfare for 2021 are to continue to extend assistance to people in need by the operation of the clinic; to promote microchipping at all our events; and to continue to support National Society campaigns and the work of the Inspectorate.

We intend to continue to expand the work of our clinic by increasing opening hours to **3 days a week**, offering a wider range of treatments including operations and dental treatments. To achieve this we will employ another vet, for 6 months initially with a view to making this a permanent appointment.

We will support our vet David Yates on an important cat pain project planned with Nottingham University.

We will review the viability of our charity shops when the impact of the Coronavirus pandemic on our customers and sales has been evaluated.

We will continue our partnership with Pets at Home Bolton throughout the year and support the Summer and Christmas appeals using the opportunity to promote the work of the Branch as well as raise funds.

Statement of Trustees' Responsibilities

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 Charity's financial activities during the year, and of its financial position at the end of the year. In preparing those financial statements the Trustees should follow best practice and are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent

- state whether applicable accounting standards and statements of recommended practice 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 in operation

The trustees are also responsible for maintaining accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and which will enable them to ensure that the financial statements comply with applicable law, regulations and 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.

Report approval

This report was approved by the Board of Trustees when they met as the Branch Committee on **21 April 2021**.

MARY NEEDLES
Honorary Chairman

PAMELA HOLT
Honorary Treasurer

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2020

REGISTERED CHARITY NUMBER 232243

RSPCA BOLTON AND DISTRICT BRANCH

**ACCOUNTANTS REPORT TO THE TRUSTEES OF
THE RSPCA - BOLTON AND DISTRICT BRANCH**

We have examined, without carrying out an audit, the financial statements for the year ended 31st December 2020 as set out on pages 2 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT

As the Charity's trustees you are responsible for the preparation of the financial statements, you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

BASIS OF OPINION

We conducted our examination in accordance with the General Directions given by the Charity. This examination consisted of review of the accounting records and comparing the financial statements with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

OPINION

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 41 of the Act and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met or
2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2020

<u>Incoming Resources</u>	<u>Note</u>	<u>2020</u>	<u>2019</u>
Incoming Resources from Generated Funds			
Legacies		135,113	39,234
Donations		11,997	107,951
Collections		29,048	30,701
Fund Raising		0	197
Clinic - contributions received		49,171	33,018
Miscellaneous Income		29	0
Investment Income	13	3,441	8,506
Rental Income Received		9,000	8,975
Recovery of Additional VAT		0	547
Gift Aid		63	0
Grants Received		400	0
Corona Virus Job Retention Scheme		33,109	0
		271,371	229,129
Incoming Resources from Charitable Activities			
Sale of Goods		215	402
Charity shop		30,289	80,474
Pet Insurance Commission		60	30
		30,563	80,906
<u>Total Incoming Resources for the Year</u>		301,934	310,034
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Vets Fees and Consumables		0	75
Clinic Costs		60,081	30,227
Ambulance & Horse Box Cc	14	1,300	1,148
Boarding Fees		7,669	11,487
Welfare Grants	15	16,520	0
HQ Annual contribution		551	551
		86,121	43,488
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16	64,530	66,420
<u>Welfare Centre Costs</u>			
Rent and Rates		6,934	7,302
Insurance & Licences		1,118	1,221
Waste Removal		727	843
Security Costs		562	387
Heat & Light		2,980	3,118

Repairs and Renewals	13,446	6,461
Cleaning and Canteen	1,639	982
	<hr/>	<hr/>
	27,407	20,314

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RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2020

	<u>2020</u>	<u>2019</u>
Administrative Expenses		
Printing Stationery & Postage	1,327	1,299
Telephone Charges	1,644	1,678
Advertising	0	0
Website & Computer Costs	2,376	1,066
Clothing Costs	106	251
Training Costs	0	0
Professional Costs	0	61
Sundries	0	25
	<hr/>	<hr/>
	5,453	4,379
Finance & Tax		
Bank Charges	1,234	1,017
Net Irrecoverable VAT	688	70
	<hr/>	<hr/>
	1,922	1,087
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	954	694
Fixtures and Fittings	721	961
Clinic Equipment	1,733	2,311
Motor Vehicles and Trailer	520	694
Loss on Disposal Fxd Asts	0	0
	<hr/>	<hr/>
	16,411	17,142
	<hr/>	<hr/>
	115,722	109,343
<u>Cost of Generating Funds</u>		
Charity Shop Overheads	4,684	12,157
Purchase of Goods for Resale	0	75
Fund Raising Costs	0	0
Vehicle Costs	433	383
Salaries	22,122	22,140
	<hr/>	<hr/>
	27,239	34,755
<u>Governance Costs</u>		
Audit/Examination Fees	250	250
	<hr/>	<hr/>
<u>Total Resources Expended</u>	229,333	187,836
	<hr/>	<hr/>
<u>Net Surplus for the Year</u>	72,602	122,199
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RSPCA Bolton and District Branch**Balance Sheet as at 31st December 2020**

	<u>Note</u>	<u>2020</u>			<u>2019</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	
Property		377,672	62,388	315,284	327,766
Plant & Machinery		6,300	2,572	3,728	2,081
Motor Van and Trailer		18,315	16,152	2,163	2,056
Clinic Equipment		16,813	11,612	5,200	6,933
Fixtures and Fittings		18,340	16,780	1,560	2,909
		<u>437,440</u>	<u>109,505</u>	<u>327,935</u>	<u>341,746</u>
<u>Current Assets</u>					
Stock			2,040		2,040
Debtors and Prepayments			140,265		19,931
VAT refund due			0		0
Cash on Deposit	7		239,842		236,546
Cash at Bank and In Hand			144,691		173,976
			<u>526,838</u>		<u>432,493</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		18,805		10,873
<u>Net Current Assets</u>				<u>508,032</u>	<u>421,621</u>
<u>Total Assets less Current Liabilities</u>				<u>835,967</u>	<u>763,366</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				763,366	641,167
Surplus this Year				72,601	122,199
Balance Carried Forward				<u>835,967</u>	<u>763,366</u>

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2020**

- 1 These Accounts have been prepared in accordance with the Charities SORP 2015.
- 2 No remuneration or other benefits have been paid to the charity's trustees, or people connected with them from the charity. No transaction has been undertaken by (or on behalf of) the charity in which a trustee or connected person has a material interest.

3. (a) The amount paid for independent examiner's remuneration was:

	<u>2020</u>	<u>2019</u>
	£	£
Examination Fee	250	250

(b) No material grants were made to other institutions other than RSPCA see note 15

- 4 The charity has no endowment or other restricted funds.
- 5 During the year the charity had three full-time and 3 part-time employees.
The total emoluments of employees for the year were £77,142 net of Furlough claims. (2019 £88560).
The third part time employee was a veterinary surgeon employed from January 2020.
A second part time veterinary surgeon was employed from January 2021.

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2020**

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/20	18,315	3700	16,812	377,672	18,340	434,839
Additions		2,600				
Disposals						
At 31/12/20	18,315	6,300	16,812	377,672	18,340	434,839
DEPRECIATION						
As at 1/1/20	15,431	1618.75	9,879	49,906	16,259	93,094
Charge for the Year	721	954	1,733	12,483	520	16,411
On Disposals						
At 31/12/20	16,152	2,573	11,612	62,389	16,779	109,505
NET BOOK VALUE						
At 31/12/20	2,163	3,727	5,200	315,283	1,561	327,934
At 01/01/20	2,884	2,081	6,933	327,766	2,081	341,745

Depreciation has been charged so as to write off the cost of the asset, less its estimated residual value, over the balance of its useful life as follows:

	2020	2019
Leasehold Property	2% SLB	2% SLB
Plant & Machinery	25% RBM	25% RBM

Fixtures and Fittings	25% RBM	25% RBM
Clinic Equipment	25% RBM	25% RBM
Motor Vehicles	25% RBM	25% RBM

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RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2020**

7 <u>Cash on Deposit</u>	2020	2019
Monmouthshire Building Society	38,271	38,099
Standard Life PLC	201,571	198,447
	<u>239,842</u>	<u>236,546</u>

8 <u>Analysis of creditors:</u>	2020	2019
Audit of Accounts	500	250
Advice Centre Costs	1,763	2,392
Boarding Fees	891	1,160
Clinic Costs	3,447	1,591
HQ Rent received in Advance	2,102	0
Savings Club Balances	463	463
VAT Liability	9,640	5,017
	<u>18,805</u>	<u>10,873</u>

9. <u>Analysis of Accumulated Fund</u>	2020	2019
Balance as at 1 January 2020	763,366	641,167
Income	268,825	310,035
Expenditure	<u>-196,224</u>	<u>-187,836</u>
Balance as at 31 December 200	<u>835,967</u>	<u>763,366</u>

10. Financial Commitments

The charity had no commitments at 31st December 2020 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets.

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2020**

11 Declarations

Sufficient funds are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The trustees have not changed the year end date nor the length of the charity's financial year.

The charity does not have material designated funds.

The charity did not make any material ex-gratia payments during the year.

There were no material inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been revalued during the year.

The trustees consider that there is no need to prepare a separate summary Income and Expenditure Account, although management accounts are prepared for internal use.

If the requirements of the Trustee Investments Act 1961 apply to the charity, those requirements have been complied with.

The charity has no material uncapped fixed assets.

12. Accounting Policies:

Cash donations and gifts are included in the SOFA when:

The charity is told it is to receive the gift or donation;

The trustees are reasonably certain of the amount to be received;

The trustees are reasonably certain they will receive the money; and any conditions for receipt are met.

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2020**

13 <u>Investment Income</u>	2020	2019
Income Received from Investment accounts	171	131
Bank Interest received from ordinary accounts	145	185
Increase in value of Std Life Investments	3,124	8,190
	<u>3,441</u>	<u>8,506</u>

14 Animal Ambulance Costs

The detailed cost:	2020	2019
Insurance, Tax and Servicing	1,300	1,405
Fuel	0	125
	<u>1,300</u>	<u>1,530</u>

These costs are split as follows:

Charitable Activities	75%	75%
Cost of Generating Funds	25%	25%

15 <u>Grants to Others</u>	2020	2019
RSPCA Emergency Covid Appeal	15,000	0
RSPCA Bush Fire Appeal	1,520	0
	<u>16,520</u>	<u>0</u>

RSPCA BOLTON AND DISTRICT BRANCH

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2019**

16 Salaries

All salaries are shown gross, without deduction of amounts claimed under the Corona Virus Job Retention Scheme.

Charity Shop Salaries are shown as part of the Charity Shop overheads which are included under cost of Generating Funds.

Salaries of Advice Centre staff are allocated in accordance with an agreed formula that recognises the likely proportion of time spent by individual members of staff. For 2020 this formula has been given the following allocation:

	2020		2019
	Staff 1	Staff 2	overall
Charitable Activities	20%	0	75%
Cost of Generating Funds	80%	100%	25%

17 Staff Pension Scheme

The Branch participates in the National Employment Savings Trust (NEST), which is Auto Enrollment Compliant. The staging date was 01/06/2015 and all eligible employees are enrolled.

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**The following pages do not form part of the Statutory accounts
and are for management purposes only**

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RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2020

<u>Income</u>	<u>2020</u>	<u>2019</u>
Legacies	135,113	39,234
Donations	11,997	107,951
Collections	29,048	30,701
Fund Raising	0	197
Sale of Goods	215	326
Charity shop	12,044	46,177
Net Clinic Income	0	2,790
Pet Insurance Commission	60	30
Gift Aid	63	0
Grants Received	400	0
Miscellaneous Income	29	547
Investment Income	3,441	8,506
<u>Total Income for the Year</u>	<u>192,410</u>	<u>236,459</u>

Expenditure

Welfare Costs

Vets Fees and Consumables	0	75
Net Clinic Costs	1,526	0
Boarding Fees	7,669	11,487
HQ Annual contribution	551	551
Welfare Grants	16,520	0
	<u>26,266</u>	<u>12,113</u>

<u>Gross Income after Direct Expenses</u>	<u>166,144</u>	<u>224,347</u>
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Overheads

Staff Costs

Salaries and NIC	49,368	66,420
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Welfare Centre Costs

Rent and Rates	6,934	7,302
Insurance & Licences	1,118	1,221
Waste Removal	727	843
Security Costs	562	387
Heat & Light	2,980	3,118
Repairs and Renewals	13,446	6,461
Cleaning and Canteen	1,639	982
Sundries	0	0
less Rent Received	<u>-9,000</u>	<u>-8,975</u>
	18,406	11,339

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RSPCA Bolton and District Branch

Income and Expenditure Account for the Year Ended 31st December 2020

	<u>2020</u>	<u>2019</u>
Motor		
Motor Vehicle Expenses	1,733	1,530
Administrative Expenses		
Printing Stationery & Postage	1,327	1,299
Telephone Charges	1,644	1,678
Advertising	0	0
Website & Computer Costs	2,376	1,066
Audit and Accountancy Fees	250	250
Professional Costs		62
Clothing Costs	106	251
Training Costs	0	0
Sundries	<u>0</u>	<u>25</u>
	5,703	4,630
Finance & Tax		
Bank Charges	1,234	1,017
Net Irrecoverable VAT	<u>688</u>	<u>70</u>
	<u>1,922</u>	<u>1,087</u>
Total Cash Expenditure for the year	77,132	85,007
	<u>89,012</u>	<u>139,340</u>
Depreciation		
Leasehold Property	12,483	12,483

Plant & Machinery	954	694
Fixtures and Fittings	721	961
Clinic Equipment	1,733	2,311
Motor Vehicles and Trailer	520	694
Loss Disposal Fixed Assets	<u>0</u>	<u>0</u>
	16,411	17,142
<u>Net Surplus for the Year</u>	<u><u>72,602</u></u>	<u><u>122,198</u></u>

NB Salaries in these Management Accounts are shown after deducting claims received under the Corona Virus Job Retention Scheme.

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RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2020

	<u>2020</u>	<u>2019</u>
<u>Donations</u>		
To Branch	9,607	4,531
Subs from HQ	220	4
Adoption Fees	1,580	2,220
Monthly Subs	50	20
In Memoriam	395	101,056
Sponsor a Pen	<u>145</u>	<u>120</u>
Total Donation Income	<u><u>11,997</u></u>	<u><u>107,951</u></u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	279	410
Flag Days Horwich	0	149
National Door to Door	25,173	26,739
Pets at Home	3,220	3,403
Others	<u>376</u>	<u>0</u>
Total Collection Income	<u><u>29,048</u></u>	<u><u>30,701</u></u>
<u>Fund Raising</u>		
Special Events	0	75
Horwich Auxilliary	0	122
Dog Show	<u>0</u>	<u>0</u>
	0	197
less Costs	<u>0</u>	<u>0</u>
Net Fund Raising Income	<u><u>0</u></u>	<u><u>197</u></u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	215	402

Supply Sales	0	0
	215	402
less Costs	0	75
<u>Net Income from Sale of Goods</u>	<u>215</u>	<u>326</u>
<u>Charity Shop</u>		
General Sales	17,936	67,028
Rags	1,737	3,247
Ebay etc	10,616	10,200
	30,289	80,474
Less Costs		
Wages	13,560	22,140
Premises Expenditure	1,693	9,519
Card Machine Costs	0	0
Ebay Postage	2,672	2,638
Other Expenses	320	0
	18,245	34,297
<u>Net Charity Shop Income</u>	<u>12,044</u>	<u>46,177</u>
<u>Clinic</u>		
Income	49,171	33,018
less Costs Vets Fees	26,773	14,214
Drugs	20,715	13,457
Clinical Waste	848	1,336
Sundry Costs	2,361	1,220
	50,697	30,227
<u>Net Clinic Costs (2019 Income)</u>	<u>-1,526</u>	<u>2,790</u>

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT

As the Charity's trustees you are responsible for the preparation of the financial statements, you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

BASIS OF OPINION

We conducted our examination in accordance with the General Directions given by the Charity. This examination consisted of review of the accounting records and comparing the financial statements with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

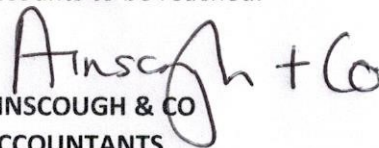
OPINION

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements

- a) to keep accounting records in accordance with section 41 of the Act and
- b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met or

2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.


AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS