

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 2021

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2021. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2021 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 fulfil its obligations.

Reference and Administrative details

Charity number: 232243

Trustees:

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

Senior staff: Branch Manager: Mrs J Ashcroft
Veterinary surgeon : Mr D Yates

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

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

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

Solicitors: Woodcock, Howarth and Nuttall, 12/14 Manchester Road,
Bury BL9 0DX

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 (2012 edition as updated in January 2022).

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 Partnership Manager 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 January – April 2021 were held virtually.

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. *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 home check). *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 home checks, 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, and provide subsidised neutering, vaccination and microchipping for stray animals before rehoming by other local animal rescue groups. *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, 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 4000 hours of their free time in 2021. This figure was still affected by Coronavirus restrictions on shop and office opening, and the advice for older volunteers to stay at home. [I](#)

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

The work of the Branch in 2021 was again impacted by the ongoing situation with the Covid virus and lockdown restrictions in the early months of 2021.

Many of our external income generating activities were not possible eg having a physical presence at Pets at Home in store collections. We were fortunate to still benefit from Pets at Home generous support thanks to our partnership agreement and the work of our staff to provide media publicity for appeals.

Our charity shops were not able to re-open until April 2021 because of the second lockdown which again affected our income generation significantly. We used this opportunity to evaluate the viability of operating 2 shops and made the difficult decision to close our Chorley Old Road shop at the end of December 2021. A number of factors were involved : falling sales, difficulty in covering opening hours as some volunteers did not feel able to return, and the cost of maintaining the building. Happily, most of our valued volunteers are willing to transfer to the Vernon Street shop in the new year.

Observing the necessary Covid safety procedures we were able to keep our clinic open throughout the year, albeit on a reduced and sometimes telephone service. In response to an increasing demand for the clinic services we implemented our plan to extend our hours to 3 days a week initially, and this was extended to 5 days a week from August 2021. To enable this we increased our staffing levels to 3 vets, 1 full time and 2 who work part time on a rota. This extra capacity meant we have been able to support the work of clinics at Wigan and Bury & Oldham branches for one day a week at a daily charge to cover costs.

Our chief vet David Yates has negotiated a contract with Nottingham University for us to take students on placements at the clinic, starting in September with 2 students on a rota with plans to increase numbers in the future. The income from this contract helps to offset the additional staffing costs involved.

The cat pain study we were undertaking with Nottingham University was put on hold at the start of the year because of the national shortage of veterinary drugs but is now underway.

In spite of continuing difficulties in sourcing drugs the clinic figures have increased greatly in all areas – neutering, microchipping, vaccinations and routine flea treatments, dentals and small operations.

We are pleased to report that the Branch was again ranked first in the North Region for animal welfare assistance, having provided help to 5549 dogs and cats, neutering 1425 animals and implanting 1222 microchips during the year.

These achievements have only been possible because of the hard work and dedication of our vets and branch staff who regularly work very long hours in often difficult circumstances. The trustees would like to record our appreciation for everything they do to allow this vital animal welfare work to continue.

Fundraising

As mentioned elsewhere in this report we were unable to hold any fundraising events in 2021. 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 £4,604 for the Branch in 2021 and we received a further amazing £3,463 in February 2022 from the Christmas appeal (which will be included in 2022 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.

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 in 2020 and for the first 3 months of 2021. The total net profit for the year 2021 was £19,874 (2020 £12,044). 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 £9,708 (after postage costs) was raised in 2021 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 Amazon, Pay Pal, Just Giving, Pets at Home Lifelines scheme etc, where the Branch is the nominated charity.

Financial Review

The total incoming resources for the year amounted to £385,574 (2020 £301,934) including legacies of £80,581 (2020 £135,113). Expenditure in the year amounted to £324,876 (2020 £229,333).

There was a surplus of £60,698 for the year (2020 £72,602).

The increase in the level of incoming resources during the year was mainly due to the big jump in clinic income, as a result of the clinic being open again all year (post Covid) and the increase in the opening hours to 5 days per week by August 2021. The sharp increase in expenditure was also due to the clinic, in respect of salaries for clinical staff and the cost of drugs etc. We were also delighted to receive a further £80,581 in legacy income during the year and are always very grateful to those supporters who remember us in their wills. The value of our investments returned a positive increase again of £7,453 by the end of the year, however they have shown a drop in the first quarter of 2022 as a result of the unrest in the Ukraine and Russia. These are long term investments and are under the advice of professional advisors. Shop income also recovered, however, for the reasons stated earlier in the report, we permanently closed our Chorley Old Road Shop from 20th December 2021

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £24,134 during the year (2020 £25,173).

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 2021 totalled £80,581, 2020 £135,113, 2019 £39,234 and 2018 £7,000.

The target level for reserves (i.e. net current assets excluding legacies due) 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 2021 was £425,844, and the actual reserves varied between £384,533 January and £503,615 on 31 December. The target level for reserves for 2021 is £554,209.

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 £554,209 and to maximise income from any temporary surplus funds by depositing in line with the above policy. We also aim to reduce our dependency on legacy income.

Future plans

Our plans for animal welfare for 2022 are to continue to extend assistance to people in need by the operation of the clinic, and to continue to support National Society campaigns and the work of the Inspectorate.

We intend to concentrate on extending the work of our clinic as there is an evident increase in demand for animal welfare assistance.

We will continue to work together with other local animal welfare charities, eg Cats Protection, to benefit as many animals and owners as possible. This also gives us the opportunity to educate owners on the importance of ongoing welfare such as vaccinations and flea treatment.

We aim to obtain planning permission and begin work at Vernon Street to build on-site accommodation for students from Nottingham University in preparation for 2023. This will enable the branch to provide our own out of hours vet cover Monday – Friday, reducing our reliance on GMAH or private vet practices. An additional benefit will be the possibility of extending the range of operations we can offer to clients.

We will continue to support our vets in completing the cat pain project together with Nottingham University.

We completed the sale of our premises at Chorley Old Road on 2nd April 2022 which has released additional funds towards the developments at Vernon Street.

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 20 April 2022.

MARY NEEDLES
Honorary Chairman

PAMELA HOLT
Honorary Treasurer

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2021

REGISTERED CHARITY NUMBER 232243

**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 2021 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 2021

Incoming Resources	Note	2021	2020
Incoming Resources from Generated Funds			
Legacies		80,581	135,113
Donations		14,850	11,997
Collections		28,836	29,048
Fund Raising		0	0
Clinic - contributions received		177,482	49,171
Miscellaneous Income		0	29
Investment Income	13	7,453	3,441
Rental Income Received		9,000	9,000
Gift Aid		0	63
Grants Received		6,697	400
Corona Virus Job Retention Scheme		12,596	33,109
		<hr/>	<hr/>
		337,495	271,371
Incoming Resources from Charitable Activities			
Sale of Goods		291	215
Charity shop		47,708	30,289
Pet Insurance Commission		80	60
		<hr/>	<hr/>
		48,079	30,563
Total Incoming Resources for the Year			
		<hr/>	<hr/>
		385,574	301,934
Resources Expended			
Charitable Activities - Direct Costs			
Vets Fees and Consumables		145	0
Clinic Costs		178,265	60,081
Ambulance & Horse Box Cc	14	1,124	1,300
Boarding Fees		6,441	7,669
Welfare Grants	15	0	16,520
HQ Annual contribution		551	551
		<hr/>	<hr/>
		186,526	86,121
Charitable Activities - Overheads			
Staff Costs			
Salaries and NIC	16	62,900	64,530
Welfare Centre Costs			
Rent and Rates		7,866	6,934
Insurance & Licences		1,201	1,118
Waste Removal		743	727
Security Costs		345	562
Heat & Light		3,814	2,980
Repairs and Renewals		3,342	13,446
Cleaning and Canteen		519	1,639
		<hr/>	<hr/>
		17,830	27,407

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

	<u>2021</u>	<u>2020</u>
Administrative Expenses		
Printing Stationery & Postage	612	1,327
Telephone Charges	1,360	1,644
Advertising	0	0
Website & Computer Costs	2,711	2,376
Clothing Costs	0	106
Training Costs	0	0
Professional Costs	0	0
Sundries	5,552	0
	<u>10,235</u>	<u>5,453</u>
Finance & Tax		
Bank Charges	1,822	1,234
Net Irrecoverable VAT	20	688
	<u>1,843</u>	<u>1,922</u>
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	751	954
Fixtures and Fittings	541	721
Clinic Equipment	1,300	1,733
Motor Vehicles and Trailer	390	520
Loss on Disposal Fxd Asts	0	0
	<u>15,465</u>	<u>16,411</u>
	108,273	115,722
Cost of Generating Funds		
Charity Shop Overheads	7,996	4,684
Purchase of Goods for Resale	0	0
Fund Raising Costs	0	0
Vehicle Costs	375	433
Salaries	21,456	22,122
	<u>29,827</u>	<u>27,239</u>
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	<u>324,876</u>	<u>229,333</u>
Net Surplus for the Year	<u>60,698</u>	<u>72,602</u>

Balance Sheet as at 31st December 2021

	<u>Note</u>	<u>2021</u>			<u>2020</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	
Property		377,672	74,871	302,801	315,284
Plant & Machinery		6,300	3,324	2,976	3,728
Fixtures and Fittings		18,315	16,693	1,622	2,163
Clinic Equipment		16,813	12,912	3,900	5,200
Motor Van and Trailer		18,340	17,170	1,170	1,560
		<u>437,440</u>	<u>124,970</u>	<u>312,470</u>	<u>327,935</u>
<u>Current Assets</u>					
Stock			2,750		2,040
Debtors and Prepayments			219,361		140,265
VAT refund due			0		0
Cash on Deposit	7		247,279		239,842
Cash at Bank and In Hand			159,333		144,691
			<u>628,723</u>		<u>526,838</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		44,528		18,805
<u>Net Current Assets</u>				<u>584,196</u>	<u>508,032</u>
<u>Total Assets less Current Liabilities</u>				<u>896,666</u>	<u>835,967</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				835,967	763,366
Surplus this Year				60,699	72,601
Balance Carried Forward				<u>896,666</u>	<u>835,967</u>

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

- 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>2021</u>	<u>2020</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 four full-time and 3 part-time employees. (2020 3 and 3)
One of the previously part time vets became full time in August 2021 and a 3rd part time vet was employed from August 2021. A part time member of staff was made redundant in July 2021.
The total emoluments of employees for the year were £187,351.52 net of Furlough claims. (2020 £77,142).

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/21	18,315	6300	16,812	377,672	18,340	434,839
Additions		0				
Disposals						
At 31/12/21	18,315	6,300	16,812	377,672	18,340	434,839
DEPRECIATION						
As at 1/1/21	16,152	2572.75	11,612	62,389	16,779	109,505
Charge for the Year	541	751	1,300	12,483	390	15,465
On Disposals						
At 31/12/21	16,693	3,324	12,912	74,872	17,170	124,971
NET BOOK VALUE						
At 31/12/21	1,622	2,976	3,900	302,800	1,170	312,469
At 01/01/21	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:

	2021	2020
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

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 and the Motor Van in January 2022

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021

7 <u>Cash on Deposit</u>	2021	2020
Monmouthshire Building Society	38,396	38,271
Standard Life PLC	208,884	201,571
	<u>247,279</u>	<u>239,842</u>

8 <u>Analysis of creditors:</u>	2021	2020
Audit of Accounts	750	500
Advice Centre Costs	2,715	1,763
Boarding Fees	434	891
Clinic Costs	5,301	3,447
HQ Rent received in Advance	0	2,102
Savings Club Balances	463	463
VAT Liability	34,696	9,640
PAYE	169	0
	<u>44,528</u>	<u>18,805</u>

9. <u>Analysis of Accumulated Fund</u>	2021	2020
Balance as at 1 January 2020	835,967	763,366
Income	385,574	268,825
Expenditure	<u>-324,876</u>	<u>-196,224</u>
Balance as at 31 December 200	<u>896,665</u>	<u>835,967</u>

10. Financial Commitments

The charity had no commitments at 31st December 2021 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 2021

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.

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

13 <u>Investment Income</u>	2021	2020
Income Received from Investment accounts	125	131
Bank Interest received from ordinary accounts	15	185
Increase in value of Std Life Investments	7,313	8,190
	<u>7,453</u>	<u>8,506</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost:	2021	2020
Insurance, Tax and Servicing	1,437	1,733
Fuel	62	0
	<u>1,499</u>	<u>1,733</u>

These costs are split as follows:

Charitable Activities	75%	1,124	75%	1,300
Cost of Generating Funds	25%	375	25%	433

15 <u>Grants to Others</u>	2021	2020
RSPCA Emergency Covid Appeal	0	15,000
RSPCA Bush Fire Appeal	0	1,520
	<u>0</u>	<u>16,520</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021

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 2021 this formula has been given the following allocation:

	2021		2020
	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.

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

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2021

<u>Income</u>	<u>2021</u>	<u>2020</u>
Legacies	80,581	135,113
Donations	14,850	11,997
Collections	28,836	29,048
Fund Raising	0	0
Sale of Goods	291	215
Charity shop	19,874	12,044
Net Clinic Income	0	0
Pet Insurance Commission	80	60
Gift Aid	0	63
Grants Received	6,697	400
Miscellaneous Income	0	29
Investment Income	7,453	3,441
<u>Total Income for the Year</u>	158,662	192,410

Expenditure

Welfare Costs

Vets Fees and Consumables	145	0
Net Clinic Costs	783	1,526
Boarding Fees	6,441	7,669
HQ Annual contribution	551	551
Welfare Grants	0	16,520
	7,920	26,266

<u>Gross Income after Direct Expenses</u>	150,742	166,144
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Overheads

Staff Costs

Salaries and NIC	51,922	49,368
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Welfare Centre Costs

Rent and Rates	7,866	6,934
Insurance & Licences	1,201	1,118
Waste Removal	743	727
Security Costs	345	562
Heat & Light	3,814	2,980
Repairs and Renewals	3,342	13,446
Cleaning and Canteen	519	1,639
Sundries	0	0
less Rent Received	-9,000	-9,000
	8,830	18,406

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

	<u>2021</u>	<u>2020</u>
Motor		
Motor Vehicle Expenses	1,499	1,733
Administrative Expenses		
Printing Stationery & Postage	612	1,327
Telephone Charges	1,360	1,644
Advertising	0	0
Website & Computer Costs	2,711	2,376
Audit and Accountancy Fees	250	250
Professional Costs		
Clothing Costs	152	106
Training Costs	0	0
Sundries	<u>5,400</u>	<u>0</u>
	10,485	5,703
Finance & Tax		
Bank Charges	1,822	1,234
Net Irrecoverable VAT	<u>20</u>	<u>688</u>
	<u>1,843</u>	<u>1,922</u>
Total Cash Expenditure for the year	74,579	77,132
	<u>76,163</u>	<u>89,012</u>
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	751	954
Fixtures and Fittings	541	721
Clinic Equipment	1,300	1,733
Motor Vehicles and Trailer	390	520
Loss Disposal Fixed Assets	<u>0</u>	<u>0</u>
	15,465	16,411
<u>Net Surplus for the Year</u>	<u><u>60,699</u></u>	<u><u>72,602</u></u>

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

RSPCA Bolton and District Branch
Income and Expenditure Account Analysis for the Year Ended 31st December 2021

	<u>2021</u>	<u>2020</u>
<u>Donations</u>		
To Branch	11,042	9,607
Subs from HQ	376	220
Adoption Fees	1,580	1,580
Monthly Subs	50	50
In Memoriam	1,623	395
Sponsor a Pen	180	145
Total Donation Income	<u>14,850</u>	<u>11,997</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	98	279
National Door to Door	24,134	25,173
Pets at Home	4,604	3,220
Others	0	376
Total Collection Income	<u>28,836</u>	<u>29,048</u>
<u>Fund Raising</u>		
Income	0	0
less Costs	0	0
Net Fund Raising Income	<u>0</u>	<u>0</u>
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	291	215
Supply Sales	0	0
	291	215
less Costs	0	0
Net Income from Sale of Goods	<u>291</u>	<u>215</u>
<u>Charity Shop</u>		
General Sales	33,247	17,936
Rags	1,452	1,737
Ebay etc	13,008	10,616
	47,708	30,289
Less Costs		
Wages	21,456	13,560
Premises Expenditure	2,536	1,693
Card Machine Costs	0	0
Ebay Postage	3,300	2,672
Other Expenses	542	320
	27,834	18,245
Net Charity Shop Income	<u>19,874</u>	<u>12,044</u>
<u>Clinic</u>		
Income	177,482	49,171
less Costs Vets Fees	116,265	26,773
Drugs	52,692	20,715
Clinical Waste	2,284	848
Clinic Equipment	3,171	0
Sundry Costs	3,853	2,361
	178,265	50,697
Net Clinic Costs	<u>-783</u>	<u>-1,526</u>

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2021

REGISTERED CHARITY NUMBER 232243

**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 2021 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 2021

Incoming Resources	Note	2021	2020
Incoming Resources from Generated Funds			
Legacies		80,581	135,113
Donations		14,850	11,997
Collections		28,836	29,048
Fund Raising		0	0
Clinic - contributions received		177,482	49,171
Miscellaneous Income		0	29
Investment Income	13	7,453	3,441
Rental Income Received		9,000	9,000
Gift Aid		0	63
Grants Received		6,697	400
Corona Virus Job Retention Scheme		12,596	33,109
		<hr/>	<hr/>
		337,495	271,371
Incoming Resources from Charitable Activities			
Sale of Goods		291	215
Charity shop		47,708	30,289
Pet Insurance Commission		80	60
		<hr/>	<hr/>
		48,079	30,563
		<hr/>	<hr/>
Total Incoming Resources for the Year		385,574	301,934
Resources Expended			
Charitable Activities - Direct Costs			
Vets Fees and Consumables		145	0
Clinic Costs		178,265	60,081
Ambulance & Horse Box Cc	14	1,124	1,300
Boarding Fees		6,441	7,669
Welfare Grants	15	0	16,520
HQ Annual contribution		551	551
		<hr/>	<hr/>
		186,526	86,121
Charitable Activities - Overheads			
Staff Costs			
Salaries and NIC	16	62,900	64,530
Welfare Centre Costs			
Rent and Rates		7,866	6,934
Insurance & Licences		1,201	1,118
Waste Removal		743	727
Security Costs		345	562
Heat & Light		3,814	2,980
Repairs and Renewals		3,342	13,446
Cleaning and Canteen		519	1,639
		<hr/>	<hr/>
		17,830	27,407

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

	<u>2021</u>	<u>2020</u>
Administrative Expenses		
Printing Stationery & Postage	612	1,327
Telephone Charges	1,360	1,644
Advertising	0	0
Website & Computer Costs	2,711	2,376
Clothing Costs	0	106
Training Costs	0	0
Professional Costs	0	0
Sundries	<u>5,552</u>	<u>0</u>
	10,235	5,453
Finance & Tax		
Bank Charges	1,822	1,234
Net Irrecoverable VAT	<u>20</u>	<u>688</u>
	1,843	1,922
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	751	954
Fixtures and Fittings	541	721
Clinic Equipment	1,300	1,733
Motor Vehicles and Trailer	390	520
Loss on Disposal Fxd Asts	<u>0</u>	<u>0</u>
	<u>15,465</u>	<u>16,411</u>
	108,273	115,722
Cost of Generating Funds		
Charity Shop Overheads	7,996	4,684
Purchase of Goods for Resale	0	0
Fund Raising Costs	0	0
Vehicle Costs	14 375	433
Salaries	16 21,456	22,122
	<u>29,827</u>	<u>27,239</u>
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	<u>324,876</u>	<u>229,333</u>
Net Surplus for the Year	<u>60,698</u>	<u>72,602</u>

Balance Sheet as at 31st December 2021

	<u>Note</u>	<u>2021</u>			<u>2020</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	
Property		377,672	74,871	302,801	315,284
Plant & Machinery		6,300	3,324	2,976	3,728
Fixtures and Fittings		18,315	16,693	1,622	2,163
Clinic Equipment		16,813	12,912	3,900	5,200
Motor Van and Trailer		18,340	17,170	1,170	1,560
		<u>437,440</u>	<u>124,970</u>	<u>312,470</u>	<u>327,935</u>
<u>Current Assets</u>					
Stock			2,750		2,040
Debtors and Prepayments			219,361		140,265
VAT refund due			0		0
Cash on Deposit	7		247,279		239,842
Cash at Bank and In Hand			159,333		144,691
			<u>628,723</u>		<u>526,838</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		44,528		18,805
<u>Net Current Assets</u>				<u>584,196</u>	<u>508,032</u>
<u>Total Assets less Current Liabilities</u>				<u>896,666</u>	<u>835,967</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				835,967	763,366
Surplus this Year				60,699	72,601
Balance Carried Forward				<u>896,666</u>	<u>835,967</u>

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

- 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>2021</u>	<u>2020</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 four full-time and 3 part-time employees. (2020 3 and 3)
One of the previously part time vets became full time in August 2021 and a 3rd part time vet was employed from August 2021. A part time member of staff was made redundant in July 2021.
The total emoluments of employees for the year were £187,351.52 net of Furlough claims. (2020 £77,142).

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/21	18,315	6300	16,812	377,672	18,340	434,839
Additions		0				
Disposals						
At 31/12/21	18,315	6,300	16,812	377,672	18,340	434,839
DEPRECIATION						
As at 1/1/21	16,152	2572.75	11,612	62,389	16,779	109,505
Charge for the Year	541	751	1,300	12,483	390	15,465
On Disposals						
At 31/12/21	16,693	3,324	12,912	74,872	17,170	124,971
NET BOOK VALUE						
At 31/12/21	1,622	2,976	3,900	302,800	1,170	312,469
At 01/01/21	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:

	2021	2020
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

Leasehold property at 298 Chorley Old Road, Bolton, was sold in April 2022 and the Motor Van in January 2022

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021

7 <u>Cash on Deposit</u>	2021	2020
Monmouthshire Building Society	38,396	38,271
Standard Life PLC	208,884	201,571
	<u>247,279</u>	<u>239,842</u>

8 <u>Analysis of creditors:</u>	2021	2020
Audit of Accounts	750	500
Advice Centre Costs	2,715	1,763
Boarding Fees	434	891
Clinic Costs	5,301	3,447
HQ Rent received in Advance	0	2,102
Savings Club Balances	463	463
VAT Liability	34,696	9,640
PAYE	169	0
	<u>44,528</u>	<u>18,805</u>

9. <u>Analysis of Accumulated Fund</u>	2021	2020
Balance as at 1 January 2020	835,967	763,366
Income	385,574	268,825
Expenditure	<u>-324,876</u>	<u>-196,224</u>
Balance as at 31 December 200	<u>896,665</u>	<u>835,967</u>

10. Financial Commitments

The charity had no commitments at 31st December 2021 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 2021

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.

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2021**

13 <u>Investment Income</u>	2021	2020
Income Received from Investment accounts	125	131
Bank Interest received from ordinary accounts	15	185
Increase in value of Std Life Investments	7,313	8,190
	<u>7,453</u>	<u>8,506</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost:	2021	2020
Insurance, Tax and Servicing	1,437	1,733
Fuel	62	0
	<u>1,499</u>	<u>1,733</u>

These costs are split as follows:

Charitable Activities	75%	1,124	75%	1,300
Cost of Generating Funds	25%	375	25%	433

15 <u>Grants to Others</u>	2021	2020
RSPCA Emergency Covid Appeal	0	15,000
RSPCA Bush Fire Appeal	0	1,520
	<u>0</u>	<u>16,520</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2021

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Professional Costs		
Clothing Costs	152	106
Training Costs	0	0
Sundries	5,400	0
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Finance & Tax		
Bank Charges	1,822	1,234
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	<u>1,843</u>	<u>1,922</u>
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Pets at Home	4,604	3,220
Others	0	376
Total Collection Income	<u>28,836</u>	<u>29,048</u>
<u>Fund Raising</u>		
Income	0	0
less Costs	0	0
Net Fund Raising Income	<u>0</u>	<u>0</u>
<u>Sale of Goods</u>		
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Supply Sales	0	0
	291	215
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Net Income from Sale of Goods	<u>291</u>	<u>215</u>
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Less Costs		
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Income	177,482	49,171
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Drugs	52,692	20,715
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Clinic Equipment	3,171	0
Sundry Costs	3,853	2,361
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Net Clinic Costs	<u>-783</u>	<u>-1,526</u>
