

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 2022

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2022. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2022 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
Chief 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, Senior Vet, 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.

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. Veterinary support is also supplied to other local branches, including Wigan, Bury and others. 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 4500 of their free time in 2022. 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

Following the closure our Chorley Old Road shop at the end of December 2021 most of our valued volunteers transferred to the Vernon Street shop in the new year along with several loyal customers. The Vernon St shop benefitted from increased sales and revenue.

The sale of the Chorley Old Rd shop released funds which we ring-fenced to spend on the development of the building at Vernon St.

Our clinics, running Monday to Friday, responded to growing demand for subsidised vet care as the cost of living crisis affected larger numbers of people: the local area suffers a high level of deprivation.

Our contract with Nottingham University for students on placements at the clinic continues to run successfully.

We are pleased to report that the Branch was again ranked first in the North Region of the RSPCA for animal welfare assistance, having provided help to 6809 dogs and cats, neutering 1830 animals and implanting 1557 microchips during the year.

These achievements have only been possible because of the hard work and dedication of our vets, branch staff and volunteers 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

Unfortunately, the partnership with Pets at Home has now ended though we still receive smaller donations from their lifeline scheme and in the form of pet food etc,

A significant contribution to Branch fundraising comes from the success of our charity shop which made a net profit for the year 2022 of £54317 (2021 £19874). Approximately £10000 of this was sales via Ebay. We would like to thank the staff and volunteers who identify and handle the sales of these items.

We receive welcome donations via sources such as Amazon, Pay Pal, Just Giving, Facebook, Pets at Home Lifelines scheme etc, where the Branch is the nominated charity.

All the above fully utilise the time of staff and volunteers to full capacity.

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 2023 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 neutering, vaccinations and flea treatment.

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

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 2023.

MARY NEEDLES
Honorary Chairman
Secretary

LINDA FOSTER
Honorary

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2022

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 2022 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 2022

<u>Incoming Resources</u>	<u>Note</u>	<u>2022</u>	<u>2021</u>
Incoming Resources from Generated Funds			
Legacies		1,876	80,581
Donations		7,089	14,850
Collections		26,915	28,836
Fund Raising		0	0
Clinic - contributions received		218,795	177,482
Miscellaneous Income		0	0
Investment Income	13	1,071	7,453
Rental Income Received		9,025	9,000
Gift Aid		32	0
Grants Received		0	6,697
Corona Virus Job Retention Scheme		0	12,596
		264,803	337,495
Incoming Resources from Charitable Activities			
Sale of Goods		48	291
Charity shop		52,996	47,708
Pet Insurance Commission		40	80
		53,084	48,079
<u>Total Incoming Resources for the Year</u>		317,887	385,574
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Vets Fees and Consumables		0	145
Clinic Costs		254,358	178,265
Ambulance & Horse Box Cost:	14	0	1,124
Boarding Fees		3,975	6,441
Welfare Grants	15	0	0
HQ Annual contribution		3,308	551
		261,641	186,526
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16	64,220	62,900
<u>Welfare Centre Costs</u>			
Rent and Rates		7,981	7,866
Insurance & Licences		1,387	1,201
Waste Removal		1,089	743
Security Costs		228	345
Heat & Light		8,368	3,814
Repairs and Renewals		10,107	3,342
Cleaning and Canteen		1,291	519
		30,450	17,830

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
Administrative Expenses		
Printing Stationery & Postage	1,322	612
Telephone Charges	1,543	1,360
Advertising	0	0
Website & Computer Costs	2,424	2,711
Clothing Costs	0	0
Training Costs	0	0
Legal and Professional Costs	6,527	0
Sundries	550	5,552
	<u>12,366</u>	<u>10,235</u>
Finance & Tax		
Bank Charges	2,680	1,822
Reduction in Value of Invest.	13 17,127	0
Net Irrecoverable VAT	189	20
	<u>19,996</u>	<u>1,843</u>
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	594	751
Fixtures and Fittings	406	541
Clinic Equipment	975	1,300
Motor Vehicles and Trailer	50	390
Loss/(Profit) on Disposal Fxd Asts	6 -58,235	0
	<u>-43,728</u>	<u>15,465</u>
	83,305	108,273
<u>Cost of Generating Funds</u>		
Charity Shop Overheads	5,250	7,996
Purchase of Goods for Resale	0	0
Fund Raising Costs	0	0
Vehicle Costs	14 325	375
Salaries	16 24,827	21,456
	<u>30,402</u>	<u>29,827</u>
<u>Governance Costs</u>		
Audit/Examination Fees	250	250
<u>Total Resources Expended</u>	<u>375,597</u>	<u>324,876</u>
<u>Net Surplus for the Year</u>	<u>-57,711</u>	<u>60,698</u>

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2022

	<u>Note</u>	<u>2022</u>			<u>2021</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Property		312,063	87,353	224,709	302,801
Plant & Machinery		6,300	3,917	2,383	2,976
Fixtures and Fittings		18,315	17,098	1,217	1,622
Clinic Equipment		16,813	13,887	2,925	3,900
Motor Van and Trailer		3,124	2,974	150	1,170
		<u>356,614</u>	<u>125,231</u>	<u>231,383</u>	<u>312,470</u>
<u>Current Assets</u>					
Stock			4,218		2,750
Debtors and Prepayments			13,294		219,361
Cash on Deposit	7		230,326		247,279
Cash at Bank and In Hand			387,749		159,333
			<u>635,587</u>		<u>628,723</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		28,015		44,528
<u>Net Current Assets</u>			<u>607,572</u>		<u>584,196</u>
<u>Total Assets less Current Liabilities</u>			<u>838,955</u>		<u>584,196</u>
<u>Accumulated Fund</u>	9				
Balance brought forward			896,666		835,967
Surplus/(-Deficit) this Year			-57,711		60,699
Balance Carried Forward			<u>838,955</u>		<u>896,666</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

- 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>2022</u>	<u>2021</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. (2021 4 and 3)
The total emoluments of employees for the year were £233,274 . (2021 £187,351).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/22	18,315	6300	16,812	377,672	18,340	437,439
Additions						
Disposals				-65,610	-15,216	-80,826
At 31/12/22	18,315	6,300	16,812	312,062	3,124	356,614
DEPRECIATION						
As at 1/1/22	16,693	3324.1	12,912	74,872	17,170	124,971
Charge for the Year	406	594	975	12,483	50	14,507
On Disposals					-14,245	-14,245
At 31/12/22	17,098	3,918	13,887	87,355	2,974	125,233
NET BOOK VALUE						
At 31/12/22	1,217	2,382	2,925	224,707	150	231,381
At 01/01/22	1,622	2,976	3,900	302,800	1,170	312,469

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:

	2022	2021
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 at a book profit of £55,706 and the Motor Van was sold in January 2023 at a book profit of £2,529.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

7 <u>Cash on Deposit</u>	2022	2021
Monmouthshire Building Society	38,616	38,396
Standard Life PLC	191,710	208,884
	<u>230,326</u>	<u>247,279</u>

8 <u>Analysis of creditors:</u>	2022	2021
Audit of Accounts	1,000	750
Advice Centre Costs	1,008	2,715
Boarding Fees	63	434
Clinic Costs	8,606	5,301
HQ Rent received in Advance	0	0
Savings Club Balances	463	463
VAT Liability	16,425	34,696
PAYE	0	169
HR Costs	450	0
	<u>28,015</u>	<u>44,528</u>

9. <u>Analysis of Accumulated Fund</u>	2022	2021
Balance as at 1 January 2022	896,665	835,967
Income	317,887	385,574
Expenditure	<u>-375,597</u>	<u>-324,876</u>
Balance as at 31 December 2022	<u>838,955</u>	<u>896,665</u>

10. Financial Commitments

The charity had no commitments at 31st December 2022 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets. However, in January 2023 it was agreed to undertake building work to expand the operating theatre and provide accommodation for student vets in order to benefit from a student training contract with Nottingham University. The total cost of the work is anticipated to be £200,000.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

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 uncapitalised 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 2022

13 <u>Investment Income</u>	2022	2021
Income Received from Investment accounts	173	125
Bank Interest received from ordinary accounts	898	15
Increase(-Decrease) in value of Std Life Investments	-17,127	7,313
	<u>-16,056</u>	<u>7,453</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost:	2022	2021
Insurance, Tax and Servicing	0	1,437
Fuel	0	62
	<u>0</u>	<u>1,499</u>

These costs are split as follows:

Charitable Activities	75%	0	75%	1,124
Cost of Generating Funds	25%	0	25%	375

The vehicle was sold during the year, as not being used.

15 <u>Grants to Others</u>	2022	2021
RSPCA Emergency Covid Appeal	0	0
RSPCA Bush Fire Appeal	0	0
	<u>0</u>	<u>0</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

16 Salaries

All salaries are shown gross, (2021 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 2022 this formula has been given the following allocation:

	2022 & 2021	
	Staff 1	Staff 2
Charitable Activities	20%	0
Cost of Generating Funds	80%	100%

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 2022

<u>Income</u>	<u>2022</u>	<u>2021</u>
Legacies	1,876	80,581
Donations	7,089	14,850
Collections	26,915	28,836
Fund Raising	0	0
Sale of Goods	48	291
Charity shop	22,919	19,874
Net Clinic Income		0
Pet Insurance Commission	40	80
Gift Aid	32	0
Grants Received	0	6,697
Miscellaneous Income	0	0
Investment Income	-16,056	7,453
<u>Total Income for the Year</u>	42,862	158,662
<u>Expenditure</u>		
<u>Welfare Costs</u>		
Vets Fees and Consumables	0	145
Net Clinic Costs	35,563	783
Boarding Fees	3,975	6,441
HQ Annual contribution	3,308	551
Welfare Grants	0	0
	42,846	7,920
<u>Gross Income after Direct Expenses</u>	17	150,742
<u>Overheads</u>		
<u>Staff Costs</u>		
Salaries and NIC	64,220	51,922
<u>Welfare Centre Costs</u>		
Rent and Rates	7,981	7,866
Insurance & Licences	1,387	1,201
Waste Removal	1,089	743
Security Costs	228	345
Heat & Light	8,368	3,814
Repairs and Renewals	10,107	3,342
Cleaning and Canteen	1,291	519
Sundries	0	0
less Rent Received	-9,025	-9,000
	21,425	8,830

RSPCA Bolton and District Branch
Income and Expenditure Account for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
Motor		
Motor Vehicle Expenses	325	1,499
Administrative Expenses		
Printing Stationery & Postage	1,322	612
Telephone Charges	1,543	1,360
Advertising	0	0
Website & Computer Costs	2,424	2,711
Audit and Accountancy Fees	250	250
Professional Costs	6,527	
Clothing Costs	0	152
Training Costs	0	0
Sundries	550	5,400
	<u>12,617</u>	<u>10,485</u>
Finance & Tax		
Bank Charges	2,680	1,822
Net Irrecoverable VAT	189	20
	<u>2,869</u>	<u>1,843</u>
Total Cash Expenditure for the year	101,456	74,579
	<u>-101,439</u>	<u>76,163</u>
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	594	751
Fixtures and Fittings	406	541
Clinic Equipment	975	1,300
Motor Vehicles and Trailer	50	390
Loss(-Profit) on Disposal Fixed Assets	-58,235	0
	<u>-43,728</u>	<u>15,465</u>
<u>Net Surplus for the Year</u>	<u><u>-57,711</u></u>	<u><u>60,699</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 2022

	<u>2022</u>	<u>2021</u>
<u>Donations</u>		
To Branch	4,808	11,042
Subs from HQ	164	376
Adoption Fees	1,060	1,580
Monthly Subs	0	50
In Memoriam	877	1,623
Sponsor a Pen	180	180
Total Donation Income	<u>7,089</u>	<u>14,850</u>
<u>Collections</u>		
Begging Dogs & Counter Boxes	97	98
National Door to Door	23,218	24,134
Pets at Home	3,600	4,604
Others	0	0
Total Collection Income	<u>26,915</u>	<u>28,836</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	48	291
Supply Sales	0	0
	48	291
less Costs	0	0
Net Income from Sale of Goods	<u>48</u>	<u>291</u>
<u>Charity Shop</u>		
General Sales	36,531	33,247
Rags	1,840	1,452
Ebay etc	14,625	13,008
	52,996	47,708
Less Costs		
Wages	24,827	21,456
Premises Expenditure	1,248	2,536
Card Machine Costs	0	0
Ebay Postage	3,842	3,300
Other Expenses	161	542
	30,077	27,834
Net Charity Shop Income	<u>22,919</u>	<u>19,874</u>
<u>Clinic</u>		
Income	218,795	177,482
less Costs Vets Fees	171,338	116,265
Drugs	75,973	52,692
Clinical Waste	1,860	2,284
Clinic Equipment	1,711	3,171
Sundry Costs	3,475	3,853
	254,358	178,265
Net Clinic Costs	<u>-35,563</u>	<u>-783</u>

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2022

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 2022 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 2022

<u>Incoming Resources</u>	<u>Note</u>	<u>2022</u>	<u>2021</u>
Incoming Resources from Generated Funds			
Legacies		1,876	80,581
Donations		7,089	14,850
Collections		26,915	28,836
Fund Raising		0	0
Clinic - contributions received		218,795	177,482
Miscellaneous Income		0	0
Investment Income	13	1,071	7,453
Rental Income Received		9,025	9,000
Gift Aid		32	0
Grants Received		0	6,697
Corona Virus Job Retention Scheme		0	12,596
		264,803	337,495
Incoming Resources from Charitable Activities			
Sale of Goods		48	291
Charity shop		52,996	47,708
Pet Insurance Commission		40	80
		53,084	48,079
<u>Total Incoming Resources for the Year</u>		317,887	385,574
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Vets Fees and Consumables		0	145
Clinic Costs		254,358	178,265
Ambulance & Horse Box Costs	14	0	1,124
Boarding Fees		3,975	6,441
Welfare Grants	15	0	0
HQ Annual contribution		3,308	551
		261,641	186,526
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16	64,220	62,900
<u>Welfare Centre Costs</u>			
Rent and Rates		7,981	7,866
Insurance & Licences		1,387	1,201
Waste Removal		1,089	743
Security Costs		228	345
Heat & Light		8,368	3,814
Repairs and Renewals		10,107	3,342
Cleaning and Canteen		1,291	519
		30,450	17,830

RSPCA Bolton and District Branch
Statement of Financial Activities for the Year Ended 31st December 2022

	<u>2022</u>	<u>2021</u>
Administrative Expenses		
Printing Stationery & Postage	1,322	612
Telephone Charges	1,543	1,360
Advertising	0	0
Website & Computer Costs	2,424	2,711
Clothing Costs	0	0
Training Costs	0	0
Legal and Professional Costs	6,527	0
Sundries	550	5,552
	<u>12,366</u>	<u>10,235</u>
Finance & Tax		
Bank Charges	2,680	1,822
Reduction in Value of Invest.	13 17,127	0
Net Irrecoverable VAT	189	20
	<u>19,996</u>	<u>1,843</u>
Depreciation		
Leasehold Property	12,483	12,483
Plant & Machinery	594	751
Fixtures and Fittings	406	541
Clinic Equipment	975	1,300
Motor Vehicles and Trailer	50	390
Loss/(Profit) on Disposal Fxd Asts	6 -58,235	0
	<u>-43,728</u>	<u>15,465</u>
	83,305	108,273
Cost of Generating Funds		
Charity Shop Overheads	5,250	7,996
Purchase of Goods for Resale	0	0
Fund Raising Costs	0	0
Vehicle Costs	14 325	375
Salaries	16 24,827	21,456
	<u>30,402</u>	<u>29,827</u>
Governance Costs		
Audit/Examination Fees	250	250
Total Resources Expended	<u>375,597</u>	<u>324,876</u>
Net Surplus for the Year	<u>-57,711</u>	<u>60,698</u>

RSPCA Bolton and District Branch

Balance Sheet as at 31st December 2022

	<u>Note</u>	<u>2022</u>			<u>2021</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	<u>NBV</u>
Property		312,063	87,353	224,709	302,801
Plant & Machinery		6,300	3,917	2,383	2,976
Fixtures and Fittings		18,315	17,098	1,217	1,622
Clinic Equipment		16,813	13,887	2,925	3,900
Motor Van and Trailer		3,124	2,974	150	1,170
		<u>356,614</u>	<u>125,231</u>	<u>231,383</u>	<u>312,470</u>
<u>Current Assets</u>					
Stock			4,218		2,750
Debtors and Prepayments			13,294		219,361
Cash on Deposit	7		230,326		247,279
Cash at Bank and In Hand			387,749		159,333
			<u>635,587</u>		<u>628,723</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		28,015		44,528
<u>Net Current Assets</u>			<u>607,572</u>		<u>584,196</u>
<u>Total Assets less Current Liabilities</u>			<u>838,955</u>		<u>584,196</u>
<u>Accumulated Fund</u>	9				
Balance brought forward			896,666		835,967
Surplus/(-Deficit) this Year			-57,711		60,699
Balance Carried Forward			<u>838,955</u>		<u>896,666</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

- 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>2022</u>	<u>2021</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. (2021 4 and 3)
The total emoluments of employees for the year were £233,274 . (2021 £187,351).

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/22	18,315	6300	16,812	377,672	18,340	437,439
Additions						
Disposals				-65,610	-15,216	-80,826
At 31/12/22	18,315	6,300	16,812	312,062	3,124	356,614
DEPRECIATION						
As at 1/1/22	16,693	3324.1	12,912	74,872	17,170	124,971
Charge for the Year	406	594	975	12,483	50	14,507
On Disposals					-14,245	-14,245
At 31/12/22	17,098	3,918	13,887	87,355	2,974	125,233
NET BOOK VALUE						
At 31/12/22	1,217	2,382	2,925	224,707	150	231,381
At 01/01/22	1,622	2,976	3,900	302,800	1,170	312,469

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:

	2022	2021
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 at a book profit of £55,706 and the Motor Van was sold in January 2023 at a book profit of £2,529.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

7 <u>Cash on Deposit</u>	2022	2021
Monmouthshire Building Society	38,616	38,396
Standard Life PLC	191,710	208,884
	<u>230,326</u>	<u>247,279</u>

8 <u>Analysis of creditors:</u>	2022	2021
Audit of Accounts	1,000	750
Advice Centre Costs	1,008	2,715
Boarding Fees	63	434
Clinic Costs	8,606	5,301
HQ Rent received in Advance	0	0
Savings Club Balances	463	463
VAT Liability	16,425	34,696
PAYE	0	169
HR Costs	450	0
	<u>28,015</u>	<u>44,528</u>

9. <u>Analysis of Accumulated Fund</u>	2022	2021
Balance as at 1 January 2022	896,665	835,967
Income	317,887	385,574
Expenditure	<u>-375,597</u>	<u>-324,876</u>
Balance as at 31 December 2022	<u>838,955</u>	<u>896,665</u>

10. Financial Commitments

The charity had no commitments at 31st December 2022 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets. However, in January 2023 it was agreed to undertake building work to expand the operating theatre and provide accommodation for student vets in order to benefit from a student training contract with Nottingham University. The total cost of the work is anticipated to be £200,000.

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

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 uncapitalised 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 2022

13 <u>Investment Income</u>	2022	2021
Income Received from Investment accounts	173	125
Bank Interest received from ordinary accounts	898	15
Increase(-Decrease) in value of Std Life Investments	-17,127	7,313
	<u>-16,056</u>	<u>7,453</u>

14 Animal Ambulance & Vehicle Costs

The detailed cost:	2022	2021
Insurance, Tax and Servicing	0	1,437
Fuel	0	62
	<u>0</u>	<u>1,499</u>

These costs are split as follows:

Charitable Activities	75%	0	75%	1,124
Cost of Generating Funds	25%	0	25%	375

The vehicle was sold during the year, as not being used.

15 <u>Grants to Others</u>	2022	2021
RSPCA Emergency Covid Appeal	0	0
RSPCA Bush Fire Appeal	0	0
	<u>0</u>	<u>0</u>

RSPCA BOLTON AND DISTRICT BRANCH

NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2022

16 Salaries

All salaries are shown gross, (2021 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 2022 this formula has been given the following allocation:

	2022 & 2021	
	Staff 1	Staff 2
Charitable Activities	20%	0
Cost of Generating Funds	80%	100%

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 2022

<u>Income</u>	<u>2022</u>	<u>2021</u>
Legacies	1,876	80,581
Donations	7,089	14,850
Collections	26,915	28,836
Fund Raising	0	0
Sale of Goods	48	291
Charity shop	22,919	19,874
Net Clinic Income		0
Pet Insurance Commission	40	80
Gift Aid	32	0
Grants Received	0	6,697
Miscellaneous Income	0	0
Investment Income	-16,056	7,453
<u>Total Income for the Year</u>	42,862	158,662
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RSPCA Bolton and District Branch

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Pets at Home	3,600	4,604
Others	0	0
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<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	48	291
Supply Sales	0	0
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less Costs	0	0
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