

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS MANCHESTER AND SALFORD BRANCH

England & Wales · Charity number 232255

Details

Other names	RSPCA - MANCHESTER AND SALFORD BRANCH, RSPCA MANCHESTER AND SALFORD BRANCH
Status	Registered
Legal form	Other
Registered	1963-12-19
Register	View on the Charity Commission register

Contact

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Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Animal welfare activities & promotions.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** MANCHESTER AND SALFORD.
- Lancashire
- Manchester City
- Salford City
- Trafford

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£659,966	£798,052	£368,200	22
2024-12-31	£707,620	£759,156	£506,286	22
2023-12-31	£815,200	£717,868	£557,822	23
2022-12-31	£692,150	£695,100	£460,490	20
2021-12-31	£470,000	£573,000	-	-
2020-12-31	£623,000	£569,000	£525,900	20

Trustees

Name	Role	Appointed
Dale Martin Jones		2021-02-16
Denise McCabe		2026-01-20
Mark Seddon		2017-09-19
Paul Crisp		2023-08-15
Sara Shimi		2023-01-17

Accounts

RSPCA MANCHESTER AND SALFORD BRANCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity registration number 232255

RSPCA MANCHESTER AND SALFORD BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M L Seddon	
	Mr D M Jones	
	Mr P Crisp	
	Ms S Shimi	
	Mrs E J Bromiley	(Appointed 7 June 2025)
Charity registration	England and Wales	232255
Independent examiner	P Bell FCCA	
	Champion TLL Limited	
	7-9 Station Road	
	Preston	
	Lancashire	
	PR4 6SN	

RSPCA MANCHESTER AND SALFORD BRANCH

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RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025. It outlines the Branch's activities, financial position, risks and future plans during a period of sustained pressure across the animal welfare sector. Despite these challenges, the Branch has continued to deliver high-quality care, rehabilitation and community support for animals in need.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The Branch operated throughout 2025 in a challenging financial and operational environment, shaped by rising costs, reduced funding certainty and increasing demand for complex animal welfare services.

A deficit of £128,288 was recorded for the year, with a projected deficit of approximately £98,000 for 2026. This reflects continued inflationary pressures, structural increases in payroll and operating costs, and a reduction in anticipated legacy income following a revised estate valuation.

Despite these pressures, the Branch delivered significant impact for animals and the community. A total of 328 animals were admitted into our care, the majority via the RSPCA inspectorate, with 286 successfully rehomed. Preventative work, community outreach, foster care provision and partnership working also remained central to delivery.

Trustees have taken necessary decisions to protect long-term sustainability, including operational restructuring and changes within retail operations. The Branch continues to prioritise core animal welfare services, with increased focus on complex cases and preventative interventions.

Key risks include income volatility, reduced central funding, retail variability, increasing case complexity and workforce capacity pressures. Trustees monitor financial performance closely and balance sustainability with welfare outcomes.

During the year a significant amount of work has been done to change the legal status of the branch to a Charitable Incorporated Organisation (CIO) - this transition will complete early in 2026 when we will operate as Royal Society for the Prevention of Cruelty to Animals Manchester and Salford Branch CIO (Registered Number 1209376).

How our activities deliver public benefit

The trustees of the RSPCA Manchester & Salford Branch recognise and affirm that the charity is established and operated for the benefit of the public, in accordance with the public benefit requirements expected by the Charity Commission.

The Branch exists to promote kindness, prevent cruelty, and relieve the suffering of animals within the Manchester and Salford area. In doing so, the trustees acknowledge that the charity's work provides public benefit by supporting animal welfare, encouraging responsible pet ownership, educating the public, and assisting animals in need.

The trustees confirm that, when making decisions and planning the activities of the Branch, they have regard to the Charity Commission's guidance on public benefit and ensure that the charity's resources are used to further its charitable purposes for the benefit of the public.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

2.1 Caring for animals in need

In 2025, we admitted 328 animals who had experienced neglect, abandonment or cruelty. Of these, 78% were referred via the RSPCA inspectorate, with the remainder supported through partner charities and statutory services. We successfully rehomed 286 animals.

Each animal received tailored care to meet their medical, behavioural and welfare needs. Animals are fully prepared for rehoming through neutering, vaccination, microchipping and parasite treatment, ensuring high welfare standards and reducing future risk of relinquishment.

2.2 Behaviour and welfare support

We provide ongoing support to adopters to ensure successful long-term placements. This includes a foster-for-adoption pathway for more complex cases and seven-day access to expert advice. This approach improves stability, reduces returns and strengthens outcomes for animals with additional needs.

2.3 Complex rescue and rehabilitation cases

Some animals require intensive intervention due to severe neglect, trauma or medical conditions. For example, 'Max the Mighty' required structured rehabilitation and foster care following admission. Veterinary assessment identified a severe congenital condition affecting his rib cage and cardiac function. Despite supportive care, his condition was not compatible with long-term survival. Following veterinary advice, a humane euthanasia was carried out to prevent suffering.

This case reflects the complexity of welfare decision-making, requiring balance between compassion, veterinary insight and ethical responsibility.

2.4 Animal centre and foster network

Our animal centre provides a specialist environment for rehabilitation and works closely with the RSPCA Greater Manchester Animal Hospital.

Our foster network supports animals requiring home-based rehabilitation. These placements often improve recovery and behavioural outcomes by providing a more familiar environment.

Together, these models enable flexible and responsive care while maintaining welfare standards.

2.5 Community engagement and volunteering

Both our fundraising and animal care activities continue to provide meaningful opportunities for volunteering, student placements and employer-supported engagement. Volunteers support a wide range of activity across the Branch, including animal care, fostering, retail operations, fundraising events, community outreach and administrative support.

The Trustees recognise that volunteers make an invaluable contribution to the operation of the charity and remain essential to the delivery of many frontline services. Their time, skills and commitment significantly extend the Branch's capacity to support animals and engage with the community, particularly during a period of increasing financial and operational pressure.

Our volunteering opportunities enable people to develop skills, gain experience and connect with both their local community and animal welfare in a meaningful way, while also strengthening public understanding of responsible pet ownership and animal needs. The Branch benefits from the support of approximately 75 regular volunteers, alongside additional weekly employer-supported volunteers and students undertaking non-clinical work placements.

2.6 Preventative healthcare

Preventative work remains central to our approach. In 2025, we supported the neutering of 175 owned cats and microchipped over 220 animals through grant-funded programmes. Our community outreach events provided immediate support for over 400 cats, rabbits and guinea pigs. These interventions reduce preventable suffering, keep pets and people together and support responsible ownership.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2.7 Case study: Gina and Bean

Gina was herself still a juvenile when she came into our care at the end of July 2025, alongside her young kitten, Bean. The finder believed that Gina had given birth in a garden; however, our assessment suggested a more complex situation. While a single kitten litter is possible, it is more likely that the pair had been separated from a larger litter and subsequently abandoned. More concerning was that Gina presented as highly traumatised and withdrawn, requiring a sensitive and flexible approach to her care and housing.

Through tailored rehabilitation and appropriate placement support, both Gina and Bean responded well and were successfully prepared for rehoming individually. This included full veterinary preparation such as neutering, vaccination, microchipping and parasite treatment.

This case highlights the value of timely intervention, the importance of preventative neutering, and the impact of providing individually tailored care that responds to both the physical and emotional needs of each animal.

2.8 Outreach and partnership working

We delivered welfare events supporting over 400 small animals and distributed 5,000 pet food meals through partnerships with Salford Foodbank and community organisations.

2.9 Retail, fundraising and community presence

Our five charity shops provided essential income, volunteering opportunities and community engagement, while promoting reuse and sustainability.

2.10 Sector collaboration and influence

We worked with partner organisations to share expertise and improve animal welfare standards across the sector.

2.11 Communicating our impact

We communicate our work through digital platforms, media engagement and community outreach to support transparency, public engagement and awareness of animal welfare issues. This includes active use of social media, our website, blogs, newsletters and local media opportunities to highlight the impact of our work, promote responsible pet ownership and share important welfare messaging with the wider community.

Effective communication also plays an important role in maintaining public trust and strengthening support for the charity. By sharing the realities of animal welfare work — including both successes and challenges — we are able to engage supporters, attract adopters, volunteers and donors and increase understanding of the role of our Branch within the local community.

Much of this activity is delivered in a highly cost-effective way through the support of a long-serving volunteer and a part-time Marketing Apprentice, reflecting the Branch's commitment to maintaining strong public engagement despite limited dedicated communications resources. Trustees recognise that open and consistent communication remains essential in building community support, promoting transparency and ensuring accountability to the public. In recognition of this, the Branch invested in developing internal communications capacity through the provision of a marketing apprenticeship in 2025 to support the upskilling of a staff member into a marketing-focused role.

Financial Matters

3.1 The Branch operated in a challenging financial environment throughout 2025. The Government changes to Employer National Insurance contributions and an above inflation increase in the National Minimum Wage were significant, alongside significant increases in operating costs.

The removal of the RSPCA Care Contribution Fund in October 2025 had a material impact on financial sustainability. The fund had been introduced by the national RSPCA for a limited period (2024–2025) to provide a contribution towards the costs of caring for animals referred through the inspectorate, supporting branches to meet rising demand. Its withdrawal has resulted in a reduction in income despite ongoing and sustained levels of inspectorate demand.

The ongoing cost of living crisis negatively affected the levels of donations and footfall in our shops. Our Urmston shop in particular continued to suffer losses and the Trustees made the difficult decision to close the shop at the end of 2025. There remains a Lease liability until mid-2026 which is accounted for in our financial forecasts for 2026.

A deficit of £128,288 was recorded for 2025. Forecasts for 2026 indicate a projected deficit of approximately £98,000, partly due to reduced legacy income following a revised estate valuation.

At the time of reporting, there are no confirmed legacy incomes beyond 2026. Trustees continue to focus on financial oversight, cost control and income diversification.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review and reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's Charitable expenditure, which equates to £178,000 on 2025 levels. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. At the year end general unrestricted reserves amounted to £173,061 or 5.8 months expenditure. This level of reserves has been maintained throughout the year.

3.2 Reserves policy and position

The Branch maintains a reserves policy to ensure financial resilience and continuity of essential animal welfare services during periods of income uncertainty or unforeseen financial pressure. Historically, the target has been to hold reserves equivalent to approximately six months of operating expenditure, although Trustees recognise that maintaining this level has become increasingly challenging due to sustained cost pressures and reduced income certainty.

Reserves are actively monitored on a monthly basis as part of the Trustees' financial oversight. The current reserves position provides a reduced level of financial buffer compared to previous years and Trustees continue to review this in the context of the Branch's forecast deficit and wider sustainability planning.

3.3 Designated and restricted funds

The Branch holds designated and restricted funds which are applied in accordance with donor wishes and agreed purposes. Restricted funds are used solely for specific projects or activities, typically including preventative veterinary care, community welfare initiatives and targeted animal welfare interventions. Designated funds are allocated by Trustees for specific operational or strategic purposes to ensure transparent and planned use of resources.

These funds enable the Branch to deliver targeted welfare outcomes that would not otherwise be possible through unrestricted income alone.

3.4 Grants and donor acknowledgement

During 2025, the Branch received grant funding from a range of charitable funding bodies which supported key areas of work including preventative healthcare, community outreach and animal welfare interventions for owned animals. This funding has enabled the continuation and expansion of services that directly benefit animals and owners within the local community.

The Trustees would like to formally thank the following grant funders for their support during 2025:

- Humane World for Animals, for a £3,750 grant, facilitated through the Association of Dogs and Cats Homes, which enabled the Branch to maintain enhanced biosecurity interventions.
- RSPCA North West Regional Board, for a total of £6,745 in grants to support low-income households to neuter and microchip their cats.
- RSPCA Care Contribution Fund, for £25,000 in support of inspectorate-referred animal admissions.
- RSPCA Pet Food Bank Fund, for £600 to support the provision of pet food to local food banks.

The Trustees are grateful to all grant funders, donors and supporters for their continued generosity and commitment. Their support remains essential in enabling the Branch to deliver its charitable objectives and respond to increasing demand for animal welfare services.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4. RISKS AND UNCERTAINTIES

Financial sustainability

The Branch continues to operate in a challenging financial environment. We are not immune from the general downturn in reduced funding opportunities, combined with rising operational costs, have reduced the level of predictable income available to support core activities. A key financial risk is the ongoing reliance on income streams that are not guaranteed, particularly legacy income and public donations. While these remain important to the Branch's overall financial model, their variability creates uncertainty in long-term planning and service delivery.

This uncertainty is further compounded by increasing cost pressures across all areas of operation, meaning that even where income is maintained, its 'purchasing power' continues to reduce in real terms. The Trustees therefore recognise the need to maintain a strong focus on financial resilience, prioritisation of core activity, and ongoing review of cost base and income diversification.

Retail performance

Retail income continues to be variable and remains a key area of financial pressure for the Branch. Trustees have taken action in response to sustained underperformance, including the decision to close the Urmston shop at the end of 2025 due to ongoing financial losses. A further shop has experienced challenging trading conditions and is subject to continued monitoring and review.

The retail team continues to work collaboratively and proactively to improve performance and explore opportunities to increase income, including developing online sales channels to broaden the reach of donated stock. These efforts reflect a practical response to challenging trading conditions and a commitment to maximising income from available resources.

Service demand

Increasing complexity of animal welfare cases continues to place pressure on operational capacity. In particular, a higher proportion of admissions now require intensive veterinary treatment, behavioural rehabilitation and longer lengths of stay, which increases demand on both staffing and physical resources. This reduces throughput capacity and limits operational flexibility, particularly given the variability and unpredictability of rehoming timelines.

Workforce pressures

Operational restructuring undertaken to support financial sustainability has increased pressure on workload and staff resilience, particularly within the animal centre. Reduced staffing capacity, alongside sustained or increasing levels of operational demand, has required remaining staff to absorb additional responsibilities. The Trustees recognise that this has increased reliance on a smaller workforce and reduced organisational flexibility across core service delivery.

Key uncertainties

- reliance on legacy income
- withdrawal of central funding
- retail variability
- increasing case complexity
- staffing capacity constraints

5. PLANS FOR THE FUTURE

The Trustees have identified the following priorities:

- continuation of core animal welfare services
- expansion of preventative interventions where funding allows
- ongoing financial monitoring and sustainability planning
- continued use of flexible care models
- strengthened community partnerships
- support for staff and volunteers
- transparent communication with stakeholders
- welfare-led decision making

The Trustees recognise that the Branch will continue to operate within a challenging and uncertain financial environment over the coming year. The priorities set out above reflect a focus on maintaining essential animal welfare services while ensuring that available resources are used as effectively and sustainably as possible. Trustees monitor financial performance, service demand and operational capacity closely on a monthly basis, and will take appropriate action as required to ensure the long-term sustainability of the charity and the continuation of its core charitable objectives.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Investment Policy

The trustees do not have a formal investment policy but review opportunities for investments when funds allow.

Risk Review

Following a thorough risk assessment review, which considered potential major risks faced by the charity, the Trustees confirm that all risks have been considered and procedures/practices are in place to address any weakness identified.

Plans for future periods

The Trustees remain committed to the development of the Manchester & Salford Branch through what we know will be a financially difficult time. Supporting our staff and helping them continue the important work we do for animals is at the heart of our strategy.

Structure, governance and management

The charity is an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M L Seddon

Mr D M Jones

Mr P Crisp

Ms S Shimi

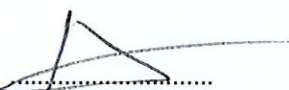
Ms A Coleman

Mrs E J Bromiley

(Resigned 15 November 2025)

(Appointed 7 June 2025)

The trustees' report was approved by the Board of Trustees.



Mr M L Seddon

Trustee

Date: 30/5/20



Mr P Crisp

Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA MANCHESTER AND SALFORD BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Manchester and Salford Branch (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Champion TLL Limited

P Bell FCCA
7-9 Station Road
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Preston
Lancashire
PR4 6SN
Date:16/06/26.....

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	3	127,650	-	23,766	151,416	116,818
Charitable activities	4	29,815	-	-	29,815	81,119
Other trading activities	5	475,534	-	-	475,534	504,897
Investments	6	3,201	-	-	3,201	4,786
Total income		<u>636,200</u>	<u>-</u>	<u>23,766</u>	<u>659,966</u>	<u>707,620</u>
Expenditure on:						
Raising funds	7	422,273	-	-	422,273	372,973
Charitable activities	8	368,094	-	7,252	375,346	386,183
Other expenditure	13	433	-	-	433	-
Total expenditure		<u>790,800</u>	<u>-</u>	<u>7,252</u>	<u>798,052</u>	<u>759,156</u>
Net income/(expenditure)		<u>(154,600)</u>	<u>-</u>	<u>16,514</u>	<u>(138,086)</u>	<u>(51,536)</u>
Net movement in funds	10	<u>(154,600)</u>	<u>-</u>	<u>16,514</u>	<u>(138,086)</u>	<u>(51,536)</u>
Reconciliation of funds:						
Fund balances at 1 January 2025		<u>327,661</u>	<u>150,000</u>	<u>28,625</u>	<u>506,286</u>	<u>557,822</u>
Fund balances at 31 December 2025		<u>173,061</u>	<u>150,000</u>	<u>45,139</u>	<u>368,200</u>	<u>506,286</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	115,618	-	1,200	116,818
Charitable activities	4	81,119	-	-	81,119
Other trading activities	5	504,897	-	-	504,897
Investments	6	4,786	-	-	4,786
Total income		<u>706,420</u>	<u>-</u>	<u>1,200</u>	<u>707,620</u>
Expenditure on:					
Raising funds	7	372,973	-	-	372,973
Charitable activities	8	386,126	-	57	386,183
Total expenditure		<u>759,099</u>	<u>-</u>	<u>57</u>	<u>759,156</u>
Net income/(expenditure)		<u>(52,679)</u>	<u>-</u>	<u>1,143</u>	<u>(51,536)</u>
Transfers between funds		8,370	-	(8,370)	-
Net movement in funds	10	<u>(44,309)</u>	<u>-</u>	<u>(7,227)</u>	<u>(51,536)</u>
Reconciliation of funds:					
Fund balances at 1 January 2024		371,970	150,000	35,852	557,822
Fund balances at 31 December 2024		<u>327,661</u>	<u>150,000</u>	<u>28,625</u>	<u>506,286</u>

RSPCA MANCHESTER AND SALFORD BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		11,369		16,055
Current assets					
Stocks	16	1,265		1,469	
Debtors	17	99,055		186,613	
Cash at bank and in hand		300,210		325,516	
		<u>400,530</u>		<u>513,598</u>	
Creditors: amounts falling due within one year	18	<u>(43,699)</u>		<u>(23,367)</u>	
Net current assets			356,831		490,231
Total assets less current liabilities			<u>368,200</u>		<u>506,286</u>
The funds of the charity					
Restricted income funds	20		45,139		28,625
Unrestricted funds - general	22		173,061		327,661
Unrestricted funds - designated	21		150,000		150,000
			<u>368,200</u>		<u>506,286</u>

The financial statements were approved by the trustees on 30/05/26

Mr M L Seddon
Trustee

Mr P Crisp
Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(25,508)		(13,861)
Investing activities					
Purchase of tangible fixed assets		(2,999)		-	
Investment income received		3,201		4,786	
Net cash generated from investing activities			202		4,786
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(25,306)		(9,075)
Cash and cash equivalents at beginning of year			325,516		334,591
Cash and cash equivalents at end of year			300,210		325,516

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

RSPCA Manchester and Salford Branch is a local branch of the national RSPCA organisation. It is controlled by its governing document which is the RSPCA branch rules and is an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the lifetime of the lease
Office equipment	10% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	74,916	-	74,916	56,958	-	56,958
Legacies	4,612	-	4,612	36,894	-	36,894
Grants	48,122	23,766	71,888	21,766	1,200	22,966
	<u>127,650</u>	<u>23,766</u>	<u>151,416</u>	<u>115,618</u>	<u>1,200</u>	<u>116,818</u>
Grants						
Other	48,122	23,766	71,888	21,766	1,200	22,966
	<u>48,122</u>	<u>23,766</u>	<u>71,888</u>	<u>21,766</u>	<u>1,200</u>	<u>22,966</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Animal Welfare		
Boarding fees	26,066	77,673
Other income	3,749	3,446
	<u>29,815</u>	<u>81,119</u>
Charitable trading income		
Animal welfare		

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	7,502	7,206
Shop income	468,032	497,691
Other trading activities	475,534	504,897

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	181	140
Interest receivable	3,020	4,646
	3,201	4,786

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	6,327	328
Trading costs		
Operating charity shops	173,711	132,632
Staff costs	242,235	240,013
	415,946	372,645
Total costs	422,273	372,973

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

	Animal Welfare 2025 £	Animal Welfare 2024 £
Direct costs		
Staff costs	135,699	125,616
Depreciation and impairment	7,252	8,514
Animal centre costs (Boarding costs)	56,582	60,612
Vetinary fees, rehoming and ancillary expenses	51,962	65,507
Motor and travel	4,457	4,295
Printing, stationery and adverts	3,830	5,670
Sundry expenses	401	769
Gifts in Kind	9,799	-
	<u>269,982</u>	<u>270,983</u>
Share of support and governance costs (see note 9)		
Support	100,669	98,136
Governance	4,695	17,064
	<u>375,346</u>	<u>386,183</u>
Analysis by fund		
Unrestricted funds - general	368,094	386,126
Restricted funds	7,252	57
	<u>375,346</u>	<u>386,183</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Staff costs	88,602	-	88,602	93,184	93,184
Telephone	4,005	-	4,005	3,995	3,995
Rent, rates and insurance	4,285	-	4,285	(414)	(414)
Bank charges	78	-	78	35	35
Sundry	1,547	-	1,547	(252)	(252)
Irrecoverable VAT	2,152	-	2,152	1,588	1,588
Independent examination fees	-	2,940	2,940	-	2,940
Legal and professional	-	1,755	1,755	-	14,124
	<u>100,669</u>	<u>4,695</u>	<u>105,364</u>	<u>98,136</u>	<u>115,200</u>
Analysed between Charitable activities	<u>100,669</u>	<u>4,695</u>	<u>105,364</u>	<u>98,136</u>	<u>115,200</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,940	2,940
Depreciation of owned tangible fixed assets	7,252	8,514
Loss on disposal of tangible fixed assets	433	-
	<u>10,625</u>	<u>11,464</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>22</u>	<u>22</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	426,696	424,524
Social security costs	32,632	26,746
Other pension costs	7,208	7,543
	<u>466,536</u>	<u>458,813</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>74,738</u>	<u>67,153</u>

The charity considers the Key Management Personnel to be the Branch Manager and the Centre Manager.

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	<u>433</u>	<u>-</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Tangible fixed assets

	Leasehold land and buildings	Office equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2025	15,469	5,256	50,438	71,163
Additions	-	-	2,999	2,999
Disposals	-	-	(16,448)	(16,448)
At 31 December 2025	15,469	5,256	36,989	57,714
Depreciation and impairment				
At 1 January 2025	15,469	5,256	34,383	55,108
Depreciation charged in the year	-	-	7,252	7,252
Eliminated in respect of disposals	-	-	(16,015)	(16,015)
At 31 December 2025	15,469	5,256	25,620	46,345
Carrying amount				
At 31 December 2025	-	-	11,369	11,369
At 31 December 2024	-	-	16,055	16,055

16 Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,265	1,469

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	841	-
Prepayments and accrued income	98,214	186,613
	99,055	186,613

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	23,229	4,092
Trade creditors	4,647	6,269
Other creditors	5,163	2,421
Accruals and deferred income	10,660	10,585
	<u>43,699</u>	<u>23,367</u>

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>7,208</u>	<u>7,543</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2025 £
Pets at Home - New EV	27,482	-	(7,252)	-	20,230
Rehoming grant	1,143	-	-	-	1,143
RSPCA Signage Grant	-	13,641	-	-	13,641
RSPCA Van Wrap Grant	-	2,999	-	-	2,999
RSPCA Neutering	-	7,126	-	-	7,126
	<u>28,625</u>	<u>23,766</u>	<u>(7,252)</u>	<u>-</u>	<u>45,139</u>

Previous year:

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Pets at Home - New EV	35,852	-	-	(8,370)	27,482
Rehoming grant	-	1,200	(57)	-	1,143
	<u>35,852</u>	<u>1,200</u>	<u>(57)</u>	<u>(8,370)</u>	<u>28,625</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Restricted funds

(Continued)

Restricted funds relate to an amount received for the purchase of an Electric Van, less 1/5th transferred to unrestricted funds each year as a result of a 5 year restriction on the use of the vehicle.

Additional restricted funds in the year have all been received from the RSPCA National Society. The purpose of these along with the amounts received and balances held are noted above.

21 Designated funds

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2025	At 31 December 2025
	£	£
Future rents on Animal Centre	150,000	150,000
	<u>150,000</u>	<u>150,000</u>
Previous year:	At 1 January 2024	At 31 December 2024
	£	£
Future rents on Animal Centre	150,000	150,000
	<u>150,000</u>	<u>150,000</u>

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
To cover 3 years rent	150,000	-	-	-	150,000
General funds	177,661	636,200	(790,800)	-	23,061
	<u>327,661</u>	<u>636,200</u>	<u>(790,800)</u>	<u>-</u>	<u>173,061</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
To cover 3 years rent	150,000	-	-	-	150,000
General funds	221,970	706,420	(759,099)	8,370	177,661
	<u>371,970</u>	<u>706,420</u>	<u>(759,099)</u>	<u>8,370</u>	<u>327,661</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

23 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:				
Tangible assets	11,369	-	-	11,369
Current assets/(liabilities)	161,692	150,000	45,139	356,831
	<u>173,061</u>	<u>150,000</u>	<u>45,139</u>	<u>368,200</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	16,055	-	-	16,055
Current assets/(liabilities)	311,606	150,000	28,625	490,231
	<u>327,661</u>	<u>150,000</u>	<u>28,625</u>	<u>506,286</u>

24 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 3%. Legacies shown in these accounts are net of the 3% deducted by the national society. The amount received through this scheme during the year was £63,333 (2024: £36,894).

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amounted to £26,066 (2024: £77,673). The balance outstanding at the year end is £NIL (2023: £NIL) and is shown in Trade Debtors.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

25	Cash absorbed by operations	2025 £	2024 £
	Deficit for the year	(138,086)	(51,536)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,201)	(4,786)
	Loss on disposal of tangible fixed assets	433	-
	Depreciation and impairment of tangible fixed assets	7,252	8,514
	Movements in working capital:		
	Decrease in stocks	204	1,532
	Decrease in debtors	87,558	50,143
	Increase/(decrease) in creditors	20,332	(17,728)
	Cash absorbed by operations	<u>(25,508)</u>	<u>(13,861)</u>

26 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

RSPCA MANCHESTER AND SALFORD BRANCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Company Registration No. (England and Wales)

RSPCA MANCHESTER AND SALFORD BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M L Seddon Mr D M Jones Mr P Crisp Ms S Shimi Ms A Coleman	(Appointed 21 February 2024)
Charity number (England and Wales)	232255	
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

RSPCA MANCHESTER AND SALFORD BRANCH

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RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The RSPCA Manchester and Salford 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 areas covered by the two cities named in the branch title.

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 Board of Trustees is grateful to and thanks Susie Hughes, our branch manager, for leading her hardworking and dedicated team of rehoming and retail staff through another challenging but ultimately successful year.

The staff teams are ably assisted in their work by the large team of volunteers and foster carers that give their time so generously in all areas of the branch's work and without whom the branch simply could not achieve what it does.

During the year the Board has had a number of changes and recruited in order to strengthen the effectiveness, skills and experience within the Board. We remain open to applications from anyone who has a passion for the care and welfare of animals and has the time and dedication necessary to contribute to our local charity as a Trustee.

How our activities deliver public benefit

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.

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 of the same year 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 demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following paragraphs 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 public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away. 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 neutering and micro chipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme and community events respectively. This work helps to control animal populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for their suitability for rehoming. This work helps to control the risk of incidence, spread of disease, unwanted/unplanned litters and suffering

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

We rehome animals in need at low cost to people willing and able to have a companion animal. 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 charge a reasonable adoption fee for animals 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 from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need. We also offer free animal care advice where appropriate. The public benefits through the promotion of responsible pet ownership. Within the terms of our governing document, we support the National Society and other RSPCA branches. We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Branch Manager Report

The year has been full of collaboration, creativity, and community spirit, with everyone—from staff and volunteers to donors and adopters—playing a vital role in the branch's success.

Animal Centre Successes

In 2024 we welcomed 331 new admissions and found homes for 301 animals! We looked after a record number of nursing queens and kittens and animals whose owners were subject to court proceedings, ensuring they all received a home-from-home experience. Our cat adoption rates remain fairly consistent, largely due to unprecedented numbers of kittens in 2024.

We streamlined and digitalised our adoption process, making it easier and more accessible for potential adopters, which earned us a national RSPCA Impact Award in 2024.

Yet again we achieved 100% in an external assessment by Association of Dogs and Cats Home.

Our People

We are so proud of the amazing team of people who make everything possible. This year we welcomed new faces, invested in upskilling staff and recognised long service at our 200th-anniversary brunch.

- Former retail colleague Charlotte Morecroft became the branch's first apprentice Marketing Officer. Rachel Howard achieved a Merit in Level 3 Content Creator apprenticeship, whilst Branch Manager Susie Hughes completed a Level 7 Senior Leader Apprenticeship with Distinction, transforming the way we work as a team in the process.
- Our free rabbit and guinea pig welfare clinics at Salford Pets at Home celebrated 5 years of community work thanks to the volunteer-led team who donate their time to support pet owners with free grooming, health checks and care advice. A total of 476 animals - 202 bunnies and 274 guinea pigs - benefitted from the service.
- Our volunteers have been nothing short of incredible. They've cleaned animal pens, helped in our eBay and retail shops, supported events, and opened their homes to foster animals in need. In June, we celebrated their contribution and recognised 32 volunteers and 8 staff with long-service awards.
- Our educational programme has provided placements for 12 animal management and veterinary students, giving them hands-on experience and inspiring the next generation of animal carers.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Retail Highlights

Our shops have been buzzing with activity this year! Here are just a few standout moments:

- Chorlton sold some amazing donated items, like a vintage grandfather clock, found creative ways to repurpose unsaleable clothes by working with local fashion colleges and welcomed new shop manager Sarah-Jane Devaney.
- Didsbury welcomed our first full-time deputy manager Natasha Fox, and hosted another successful Record Store Day, and achieved their best sales ever!
- Northern Quarter had record-takings, smashed targets and built an even stronger sense of community.
- Withington saw the shop manager Mike bridge the gap between shop and animal centre as he retrained for a new adventure in Japan, volunteering at a cat rescue.
- Urmston created bold window displays, like a Paddington scarecrow having tea with the Queen, and received wonderful donations from the community.

Partnerships that Make a Difference

Collaboration has been at the heart of everything we've achieved this year:

- With RSPCA Greater Manchester Animal Hospital, we've admitted more animals than ever before direct from the hospital. Thanks to our facilities and expertise we have been able to assist in providing specialist care to very many animals with complex medical and behavioural support needs.
- We are proud to be an active part of the Association of Dogs and Cats Homes, offering tailored support to other rescues, facilitating training and development opportunities, and contributing to the advancement of animal welfare standards through our influential committee work.
- We work closely with RSPCA branches in the North West region, including founding initiatives like the North West Fostering Support Group and North West Fundraising Group.
- Working with Salford Foodbank, we secured grants to and food donations to provide over 5,400 meals for pets.
- Salford Pets at Home have generously supported us through their Charity of the Year programme for the 7th year running. Between us we organise animal welfare promotions and fundraisers that benefit both the branch at the grant-making body Pets Foundation. We truly value our team work and the beneficial support we receive.

Financial Matters

This has been another challenging year where we, in common with many other charities, have faced many significant increases in costs. We are predominantly funded by the generosity of our supporters in Manchester and Salford, who donate goods for us to sell in our five shops and by making monetary donations. We were fortunate to have received income from a number of legacies during the year and are grateful to those generous supporters who were kind enough to remember us in their Wills.

Sales income from our shops is the most significant source of funding, accounting for around seventy percent of our revenue. This exceeded our expectations this year and, combined with careful control of our expenditure whilst maintaining our high levels of care, have meant that we have been able to end 2024 in a relatively healthy financial position.

Financial review and reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's Charitable expenditure, which equates to £195,000 on 2024 levels. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Investment Policy

The trustees do not have a formal investment policy but review opportunities for investments when funds allow.

Risk Review

Following a thorough risk assessment review, which considered potential major risks faced by the charity, the Trustees confirm that all risks have been considered and procedures/practices are in place to address any weakness identified.

Plans for future periods

The Trustees remain committed to the development of the Manchester & Salford Branch through what we know will be a financially difficult time. Supporting our staff and helping them continue the important work we do for animals is at the heart of our strategy.

Structure, governance and management

The charity is an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M L Seddon

Ms O Clayton

(Resigned 17 July 2024)

Mr D M Jones

Mr P Crisp

Ms S Shimi

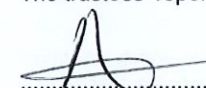
Ms J Darlington

(Resigned 17 July 2024)

Ms A Coleman

(Appointed 21 February 2024)

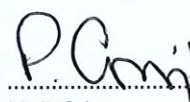
The trustees' report was approved by the Board of Trustees.



Mr M L Seddon

Trustee

Date: 7/6/25



Mr P Crisp

Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA MANCHESTER AND SALFORD BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Manchester and Salford Branch (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Champion TLL Limited

P Bell ACCA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Date: 07/06/25

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	3	115,618	-	1,200	116,818	329,849
Charitable activities	4	81,119	-	-	81,119	13,704
Other trading activities	5	504,897	-	-	504,897	466,491
Investments	6	4,786	-	-	4,786	5,156
Total income		<u>706,420</u>	<u>-</u>	<u>1,200</u>	<u>707,620</u>	<u>815,200</u>
Expenditure on:						
Raising funds	7	372,973	-	-	372,973	337,424
Charitable activities	8	386,126	-	57	386,183	380,444
Total expenditure		<u>759,099</u>	<u>-</u>	<u>57</u>	<u>759,156</u>	<u>717,868</u>
Net income/(expenditure)		<u>(52,679)</u>	<u>-</u>	<u>1,143</u>	<u>(51,536)</u>	<u>97,332</u>
Transfers between funds		8,370	-	(8,370)	-	-
Net movement in funds	10	<u>(44,309)</u>	<u>-</u>	<u>(7,227)</u>	<u>(51,536)</u>	<u>97,332</u>
Reconciliation of funds:						
Fund balances at 1 January 2024		<u>371,970</u>	<u>150,000</u>	<u>35,852</u>	<u>557,822</u>	<u>460,490</u>
Fund balances at 31 December 2024		<u>327,661</u>	<u>150,000</u>	<u>28,625</u>	<u>506,286</u>	<u>557,822</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds general	Unrestricted funds Unrestricted funds - designated	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2023 £
Income from:					
Donations and legacies	3	329,849	-	-	329,849
Charitable activities	4	13,704	-	-	13,704
Other trading activities	5	466,491	-	-	466,491
Investments	6	5,156	-	-	5,156
Total income		<u>815,200</u>	<u>-</u>	<u>-</u>	<u>815,200</u>
Expenditure on:					
Raising funds	7	337,424	-	-	337,424
Charitable activities	8	380,444	-	-	380,444
Total expenditure		<u>717,868</u>	<u>-</u>	<u>-</u>	<u>717,868</u>
Net income		<u>97,332</u>	<u>-</u>	<u>-</u>	<u>97,332</u>
Transfers between funds		(54,002)	60,000	(5,998)	-
Net movement in funds	10	<u>43,330</u>	<u>60,000</u>	<u>(5,998)</u>	<u>97,332</u>
Reconciliation of funds:					
Fund balances at 1 January 2023		<u>328,640</u>	<u>90,000</u>	<u>41,850</u>	<u>460,490</u>
Fund balances at 31 December 2023		<u>371,970</u>	<u>150,000</u>	<u>35,852</u>	<u>557,822</u>

RSPCA MANCHESTER AND SALFORD BRANCH

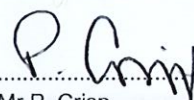
BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		16,055		24,569
Current assets					
Stocks	15	1,469		3,001	
Debtors	16	186,613		236,756	
Cash at bank and in hand		325,516		334,591	
		513,598		574,348	
Creditors: amounts falling due within one year	17	(23,367)		(41,095)	
Net current assets			490,231		533,253
Total assets less current liabilities			506,286		557,822
The funds of the charity					
Restricted income funds	19		28,625		35,852
Unrestricted funds - general	21		327,661		371,970
Unrestricted funds - Unrestricted funds - designated	20		150,000		150,000
			506,286		557,822

The financial statements were approved by the trustees on 07/06/25.


Mr M L Seddon
Trustee


Mr P Crisp
Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(13,861)		(26,271)
Investing activities					
Purchase of tangible fixed assets		-		(29,990)	
Investment income received		4,786		5,156	
Net cash generated from/(used in) investing activities			4,786		(24,834)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(9,075)		(51,105)
Cash and cash equivalents at beginning of year			334,591		385,696
Cash and cash equivalents at end of year			325,516		334,591

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

RSPCA Manchester and Salford Branch is an local branch of the national RSPCA organisation. It is controlled by it's governing document which is the RSPCA branch rules and is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the lifetime of the lease
Office equipment	10% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	56,958	-	56,958	301,865	-	301,865
Legacies	36,894	-	36,894	-	-	-
Grants	21,766	1,200	22,966	27,984	-	27,984
	<u>115,618</u>	<u>1,200</u>	<u>116,818</u>	<u>329,849</u>	<u>-</u>	<u>329,849</u>
Grants						
Other	21,766	1,200	22,966	27,984	-	27,984
	<u>21,766</u>	<u>1,200</u>	<u>22,966</u>	<u>27,984</u>	<u>-</u>	<u>27,984</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Animal Welfare		
Boarding fees	77,673	10,714
Other income	3,446	2,990
	<u>81,119</u>	<u>13,704</u>
Charitable trading income		
Animal welfare		

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	7,206	1,654
Shop income	497,691	464,837
Other trading activities	504,897	466,491

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	140	843
Interest receivable	4,646	4,313
	4,786	5,156

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	328	710
Trading costs		
Operating charity shops	132,632	120,471
Staff costs	240,013	216,243
	372,645	336,714
Total costs	372,973	337,424

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities

	Animal Welfare 2024 £	Animal Welfare 2023 £
Direct costs		
Staff costs	125,616	116,445
Depreciation and impairment	8,514	6,461
Animal centre costs (Boarding costs)	60,612	67,172
Vetinary fees, rehoming and ancillary expenses	65,507	83,520
Motor and travel	4,295	(552)
Printing, stationery and adverts	5,670	2,034
Sundry expenses	769	2,078
	<u>270,983</u>	<u>277,158</u>
Share of support and governance costs (see note 9)		
Support	98,136	86,532
Governance	17,064	16,754
	<u>386,183</u>	<u>380,444</u>
Analysis by fund		
Unrestricted funds - general	386,126	380,444
Restricted funds	57	-
	<u>386,183</u>	<u>380,444</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs

	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Staff costs	93,184	-	93,184	71,287	71,287
Telephone	3,995	-	3,995	1,540	1,540
Rent, rates and insurance	(414)	-	(414)	2,392	2,392
Bank charges	35	-	35	107	107
Bookkeeping and payroll	-	-	-	1,314	1,314
Sundry	(252)	-	(252)	5,654	5,654
Irrecoverable VAT	1,588	-	1,588	4,238	4,238
Independent examination fees	-	2,940	2,940	-	2,800
Legal and professional	-	14,124	14,124	-	13,954
	<u>98,136</u>	<u>17,064</u>	<u>115,200</u>	<u>86,532</u>	<u>103,286</u>
Analysed between Charitable activities	<u>98,136</u>	<u>17,064</u>	<u>115,200</u>	<u>86,532</u>	<u>103,286</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,940	2,800
Depreciation of owned tangible fixed assets	<u>8,514</u>	<u>6,461</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>22</u>	<u>23</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Employees

(Continued)

Employment costs	2024 £	2023 £
Wages and salaries	424,524	371,768
Social security costs	26,746	26,034
Other pension costs	7,543	6,173
	<u>458,813</u>	<u>403,975</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>67,153</u>	<u>61,673</u>

The charity considers the Key Management Personnel to be the Centre Manager and the Deputy Centre Manager.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold land and buildings £	Office equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	<u>15,469</u>	<u>5,256</u>	<u>50,438</u>	<u>71,163</u>
At 31 December 2024	<u>15,469</u>	<u>5,256</u>	<u>50,438</u>	<u>71,163</u>
Depreciation and impairment				
At 1 January 2024	<u>15,469</u>	<u>5,256</u>	<u>25,869</u>	<u>46,594</u>
Depreciation charged in the year	<u>-</u>	<u>-</u>	<u>8,514</u>	<u>8,514</u>
At 31 December 2024	<u>15,469</u>	<u>5,256</u>	<u>34,383</u>	<u>55,108</u>
Carrying amount				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>16,055</u>	<u>16,055</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>24,569</u>	<u>24,569</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	1,469	3,001

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	-	5,170
Prepayments and accrued income	186,613	231,586
	186,613	236,756

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	4,092	5,867
Trade creditors	6,269	21,949
Other creditors	2,421	2,844
Accruals and deferred income	10,585	10,435
	23,367	41,095

18 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,543	6,173

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Pets at Home - New EV	35,852	-	-	(8,370)	27,482
Rehoming grant	-	1,200	(57)	-	1,143
	<u>35,852</u>	<u>1,200</u>	<u>(57)</u>	<u>(8,370)</u>	<u>28,625</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Pets at Home - New EV	41,850	-	-	(5,998)	35,852
	<u>41,850</u>	<u>-</u>	<u>-</u>	<u>(5,998)</u>	<u>35,852</u>

Restricted funds relate to an amount received for the purchase of an Electric Van, less 1/5th transferred to unrestricted funds each year as a result of a 5 year restriction on the use of the vehicle.

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2024	Transfers	At 31 December 2024
	£	£	£
Future rents on Animal Centre	<u>150,000</u>	<u>-</u>	<u>150,000</u>
Previous year:	At 1 January 2023	Transfers	At 31 December 2023
	£	£	£
Future rents on Animal Centre	<u>90,000</u>	<u>60,000</u>	<u>150,000</u>

In the previous year the trustees allocated a further £60,000 to Designated funds for the provision of rent on the Animal Centre. This is felt prudent to do as the lease has a 5 year break clause.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
To cover 3 years rent	371,970	706,420	(759,099)	8,370	327,661
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	328,640	815,200	(717,868)	(54,002)	371,970
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

22 Analysis of net assets between funds

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 December 2024:				
Tangible assets	24,482	-	(8,427)	16,055
Current assets/(liabilities)	303,179	150,000	37,052	490,231
	<u>327,661</u>	<u>150,000</u>	<u>28,625</u>	<u>506,286</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
	£	£	£	£
At 31 December 2023:				
Tangible assets	577	-	23,992	24,569
Current assets/(liabilities)	371,393	150,000	11,860	533,253
	<u>371,970</u>	<u>150,000</u>	<u>35,852</u>	<u>557,822</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Related party transactions

(Continued)

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 3%. Legacies shown in these accounts are net of the 3% deducted by the national society. The amount received through this scheme during the year was £36,894 (2023: £24,001).

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amount to £77,673 (2023: £10,713). The balance outstanding at the year end is £NIL (2023: £NIL) and is shown in Trade Debtors.

The branch purchase items of medical equipment and other items from the national society. The amount charged by the national society in the year amounted to £1,324 (2023: £10,979). The balance owing at the year end is £NIL (2023: £3,139) and is shown in Trade Creditors.

24 Cash absorbed by operations

	2024 £	2023 £
(Deficit)/surplus for the year	(51,536)	97,332
Adjustments for:		
Investment income recognised in statement of financial activities	(4,786)	(5,156)
Depreciation and impairment of tangible fixed assets	8,514	6,461
Movements in working capital:		
Decrease/(increase) in stocks	1,532	(2,449)
Decrease/(increase) in debtors	50,143	(131,944)
(Decrease)/increase in creditors	(17,728)	9,485
Cash absorbed by operations	(13,861)	(26,271)

Accounts

Charity registration number 232255

RSPCA MANCHESTER AND SALFORD BRANCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

RSPCA MANCHESTER AND SALFORD BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M L Seddon	
	Ms O Clayton	
	Mr D M Jones	
	Mr P Crisp	(Appointed 15 August 2023)
	Ms S Shimi	(Appointed 17 January 2023)
	Ms J Darlington	(Appointed 21 March 2023)
Charity number	232255	
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

RSPCA MANCHESTER AND SALFORD BRANCH

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RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The RSPCA Manchester and Salford 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 areas covered by the two cities named in the branch title.

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.

How our activities deliver public benefit

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 Commission.

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 of the same year 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 demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following paragraphs 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 public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. 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 neutering and micro chipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme and community events respectively. This work helps to control animal populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership. Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for their suitability for rehoming. This work helps to control the risk of incidence, spread of disease, unwanted/unplanned litters and suffering

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

We rehome animals in need at low cost to people willing and able to have a companion animal. 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 charge a reasonable adoption fee for animals 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 from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need. We also offer free animal care advice where appropriate. The public benefits through the promotion of responsible pet ownership. Within the terms of our governing document, we support the National Society and other RSPCA branches. We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2023 marked 15 years of service for part-time Rehoming Supervisor Catherine Pennington and Branch Manager Susie Hughes - our longest serving members of staff. The branch is unrecognisable today to the one they first joined back in 2008. We now have 21 staff (10 part time, 11 full time), 5 shops, a large network of animal foster carers and, of course, an animal centre. The branch is now known for its expertise in cats and small animal welfare and behaviour rehabilitation, supporting and educating the RSPCA network and Association of Cats and Dogs Home members alike.

Animal Activities

In 2023, we admitted 449 animals, including 212 cats, 101 rodents, 99 rabbits, and 37 guinea pigs. We proudly boast that 101 cats and 25 small furies found temporary homes through our dedicated foster programme, which ensures long-stay animals get to experience home-from-home care when placed in limbo due to lengthy court proceedings, extended recuperation and/or waits to be adopted.

Our longest stay resident was grumpy looking Ginger. A 19-year-old cat who spent 246 days in foster care before finding a home. Even though she attracted attention from national press outlets, that still didn't speed up her plight to find a home. Conversely, two multimammates found loving homes on the same day of arrival, highlighting the diversity of appeal our animals have!

Our unique foster-for-bonding scheme supports people to pair-up their lonely rabbits or guinea pigs with another of the same species in their own home. We offer one to one support 7 days a week and help devise a program of introductions tailored to the individual needs and circumstances of owners and their animals. Our approach to 'bonding' is hands-off and animal-led, creating a less stressful experience for all and has a 95% success rate. In 2023 over 80 animals benefited from the scheme.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Animal Welfare Activities

It is difficult to summarise just how challenging our fourth year at the animal centre has been. Whilst we continue to admit the highest number of RSPCA-rescued animals of any branch in the North West region, the rising incidents of animal suffering, cruelty, and neglect alongside a significant decline in animal adoptions highlight the affordability crisis of companion animal ownership. Despite our best efforts we found ourselves with no choice but to cut back on the number of animals in our care, because of cost increases and the extent of each animal's rehab costs and care needs. The strain on physical and mental well-being of staff has been at the fore, underscoring the urgency the socio-economic crisis is having on us all. We have done our best to support local food banks and individuals with pet food supplies, but we too have struggled for pet food donations. We are reliant on Pets at Home shoppers and Pets at Home for gifted vouchers to buy pet food in store. Last year we received approximately £5k in vouchers, but that still wasn't sufficient to cover our cat food costs alone.

Financial Matters

With substantially more commitments, the branch now has to raise over £700k per year. In 2023 this has proven to be a considerable challenge with the rising costs of everything, from food to utilities to vet bills: it has hit us hard. It is only due to kind individuals leaving us gifts in their wills that we are able to feel hopeful about the following 12 months.

Three out of our five shops have not reached performance expectations, with our flagship Chorlton store having been affected by year-long roadworks in the community resulting in a loss of £15k in sales. Whilst Withington shop's profit margin has diminished due to rising costs and landlord rent increase, and Urmston shop suffered its worst trading year in 15 years and ended in a loss. Nonetheless, the Urmston community is incredibly generous and their donations enable us to support our shops when donations run low, like Chorlton's did in 2023. Despite the struggles, the retail staff have yet again demonstrated their commitment and passion to their work and our cause, and worked tirelessly all year as proud ambassadors and fundraisers for the branch.

Collaboration and Success Stories

Our collaboration with RSPCA Greater Manchester Animal Hospital remains strong. Situated just half a mile apart from each other, we are uniquely placed to admit animals with complex care needs and frequent vet visits. At the beginning of the year a treasured supporter helped fund the installation of a unique facility to enable us to care for cats with complex fracture repairs, such as Forest the cat. Forest's journey, documented by The Daily Star, showcases the resilience of animals and the positive impact of collaborative efforts: <https://www.dailystar.co.uk/news/latest-news/heartless-scumbags-deliberately-broke-kittens-30494880>

The facility has since supported the healing of 4 cats with complex medical needs, saving their lives and limbs in the process.

We also continued our partnership working with Salford Pets at Home store to deliver more community pet welfare events. Run entirely by volunteers, we provided welfare assistance to

470 owned animals in the form of free microchipping, health checks and grooming support.

Financial review and reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees of the charity believe that there should be access to six months working capital, adequate to cover operational costs, with any surplus being available to develop the branch's charitable activities further. This figure, based on 2023 spending levels, equates to approximately £190,000. The unrestricted fund balance at the end of 2023 £371,970 (2022: £328,640) are above this target level however the trustees are exploring ways to expand their charitable activities which would see an increase in these costs. It is the Trustees' intention to constantly review all reserves considering the current Cost of living situation to ensure the branch has sufficient funds to operate normally.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Investment Policy

The trustees do not have a formal investment policy but review opportunities for investments when funds allow.

Risk Review

Following a thorough risk assessment review, which considered potential major risks faced by the charity, the Trustees confirm that all risks have been considered and procedures/practices are in place to address any weakness identified.

Plans for future periods

To continue in the furtherance of the charities objectives and to ensure that all animals are safeguarded.

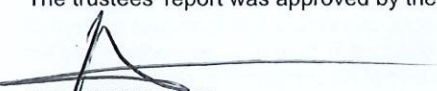
Structure, governance and management

The charity is an unincorporated charity.

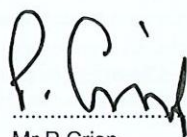
The trustees who served during the year and up to the date of signature of the financial statements were:

Mr T Rogers	(Resigned 18 July 2023)
Mr M L Seddon	
Ms O Clayton	
Ms L Deehan	(Resigned 23 February 2023)
Mr D M Jones	
Ms E Krull	(Resigned 18 July 2023)
Mr P Crisp	(Appointed 15 August 2023)
Ms S Shimi	(Appointed 17 January 2023)
Ms J Darlington	(Appointed 21 March 2023)

The trustees' report was approved by the Board of Trustees.


.....
Mr M L Seddon
Trustee

Date: 10 June 2024


.....
Mr P Crisp
Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA MANCHESTER AND SALFORD BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Manchester and Salford Branch (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Dated: 10/6/2024

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	3	329,849	-	-	329,849	254,151
Charitable activities	4	13,704	-	-	13,704	26,805
Other trading activities	5	466,491	-	-	466,491	451,847
Investments	6	5,156	-	-	5,156	1,053
Total income		815,200	-	-	815,200	733,856
Expenditure on:						
Raising funds	7	337,424	-	-	337,424	355,626
Charitable activities	8	380,444	-	-	380,444	339,508
Total expenditure		717,868	-	-	717,868	695,134
Net income		97,332	-	-	97,332	38,722
Transfers between funds		(54,002)	60,000	(5,998)	-	-
Net movement in funds		43,330	60,000	(5,998)	97,332	38,722
Reconciliation of funds:						
Fund balances at 1 January 2023		328,640	90,000	41,850	460,490	421,768
Fund balances at 31 December 2023		371,970	150,000	35,852	557,822	460,490

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	212,301	-	41,850	254,151
Charitable activities	4	26,805	-	-	26,805
Other trading activities	5	451,847	-	-	451,847
Investments	6	1,053	-	-	1,053
Total income		692,006	-	41,850	733,856
Expenditure on:					
Raising funds	7	355,626	-	-	355,626
Charitable activities	8	339,508	-	-	339,508
Total expenditure		695,134	-	-	695,134
Net income/(expenditure)		(3,128)	-	41,850	38,722
Transfers between funds		(90,000)	90,000	-	-
Net movement in funds		(93,128)	90,000	41,850	38,722
Reconciliation of funds:					
Fund balances at 1 January 2022		421,768	-	-	421,768
Fund balances at 31 December 2022		328,640	90,000	41,850	460,490

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(26,271)		9,183
Investing activities					
Purchase of tangible fixed assets		(29,990)		-	
Investment income received		5,156		1,053	
Net cash (used in)/generated from investing activities			(24,834)		1,053
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(51,105)		10,236
Cash and cash equivalents at beginning of year			385,696		375,460
Cash and cash equivalents at end of year			<u>334,591</u>		<u>385,696</u>

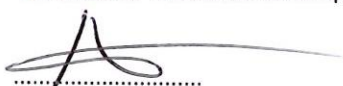
RSPCA MANCHESTER AND SALFORD BRANCH

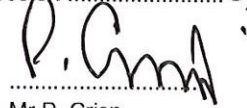
BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		24,569		1,040
Current assets					
Stocks	14	3,001		552	
Debtors	15	236,756		104,812	
Cash at bank and in hand		334,591		385,696	
		574,348		491,060	
Creditors: amounts falling due within one year	16	41,095		31,610	
Net current assets			533,253		459,450
Total assets less current liabilities			557,822		460,490
The funds of the charity					
Restricted income funds	17	35,852		41,850	
Unrestricted funds - general		371,970		328,640	
Unrestricted funds - designated	18	150,000		90,000	
		557,822		460,490	

The financial statements were approved by the trustees on 10 June 2024


 Mr M L Seddon
 Trustee


 Mr P Crisp
 Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

RSPCA Manchester and Salford Branch is an local branch of the national RSPCA organisation. It is controlled by it's governing document which is the RSPCA branch rules and is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the lifetime of the lease
Office equipment	10% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	301,865	-	301,865	132,061	-	132,061
Grants	27,984	-	27,984	80,240	41,850	122,090
	<u>329,849</u>	<u>-</u>	<u>329,849</u>	<u>212,301</u>	<u>41,850</u>	<u>254,151</u>
Grants receivable for core activities						
Kickstarter	-	-	-	30,187	-	30,187
RSPCA Door to Door grant	22,984	-	22,984	23,218	-	23,218
Pets at Home	-	-	-	-	40,350	40,350
RSPCA Rabbit Fund	-	-	-	5,400	-	5,400
RSPCA	-	-	-	12,935	-	12,935
RSPCA - Liverpool Branch	5,000	-	5,000	-	-	-
Other	-	-	-	8,500	1,500	10,000
	<u>27,984</u>	<u>-</u>	<u>27,984</u>	<u>80,240</u>	<u>41,850</u>	<u>122,090</u>

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Animal welfare		
Sale of goods	10,714	26,805
Other income	2,990	-
	<u>13,704</u>	<u>26,805</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from charitable activities (Continued)

Charitable trading income

Animal welfare

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	1,654	614
Shop income	464,837	451,233
Other trading activities	466,491	451,847

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Investment income (Inc. subscriptions)	843	269
Interest receivable	4,313	784
	5,156	1,053

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	710	70
Trading costs		
Operating charity shops	120,471	122,187
Staff costs	216,243	233,369
	336,714	355,556
Total costs	337,424	355,626

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Expenditure on charitable activities

	Animal welfare 2023 £	Animal welfare 2022 £
Direct costs		
Staff costs	116,445	120,549
Depreciation and impairment	6,461	347
Animal centre costs (Boarding costs)	67,172	67,414
Veterinary fees, rehoming and ancillary expenses	83,520	77,886
Motor and travel	(552)	21
Printing, stationery and adverts	2,034	1,687
Sundry expenses	2,078	1,426
	<u>277,158</u>	<u>269,330</u>
Share of support and governance costs (see note 9)		
Support	86,532	67,378
Governance	16,754	2,800
	<u>380,444</u>	<u>339,508</u>
Analysis by fund		
Unrestricted funds - general	<u>380,444</u>	<u>339,508</u>

9 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Staff costs	71,287	-	71,287	39,976	39,976
Telephone	1,540	-	1,540	708	708
Rent, rates and insurance	2,392	-	2,392	3,546	3,546
Bank charges	107	-	107	126	126
Bookkeeping and payroll	1,314	-	1,314	6,494	6,494
Sundry	5,654	-	5,654	2,446	2,446
Irrecoverable VAT	4,238	-	4,238	14,082	14,082
Independent examination fees	-	2,800	2,800	-	2,800
Legal and professional	-	13,954	13,954	-	-
	<u>86,532</u>	<u>16,754</u>	<u>103,286</u>	<u>67,378</u>	<u>70,178</u>
Analysed between					
Charitable activities	<u>86,532</u>	<u>16,754</u>	<u>103,286</u>	<u>67,378</u>	<u>70,178</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	23	24
	<u> </u>	<u> </u>
Employment costs	2023	2022
	£	£
Wages and salaries	371,768	371,602
Social security costs	26,034	14,532
Other pension costs	6,173	7,760
	<u> </u>	<u> </u>
	403,975	393,894
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The charity considers the Key Management Personnel to be the Centre Manager and the Deputy Centre Manager. During the year the total remuneration of the Key Management Personnel amounted to £61,673.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

	Leasehold land and buildings	Office equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	15,469	5,256	20,448	41,173
Additions	-	-	29,990	29,990
At 31 December 2023	15,469	5,256	50,438	71,163
Depreciation and impairment				
At 1 January 2023	15,469	5,256	19,408	40,133
Depreciation charged in the year	-	-	6,461	6,461
At 31 December 2023	15,469	5,256	25,869	46,594
Carrying amount				
At 31 December 2023	-	-	24,569	24,569
At 31 December 2022	-	-	1,040	1,040

14 Stocks

	2023 £	2022 £
Finished goods and goods for resale	3,001	552

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	5,170	49,313
Prepayments and accrued income	231,586	55,499
	236,756	104,812

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	5,867	-
Trade creditors	21,949	20,169
Other creditors	2,844	301
Accruals and deferred income	10,435	11,140
	41,095	31,610

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Transfers	At 31 December 2023
	£	£	£	£
	-	-	2,372	2,372
Pets at Home - New EV	41,850	-	(8,370)	33,480
	<u>41,850</u>	<u>-</u>	<u>(5,998)</u>	<u>35,852</u>

Previous year:	At 1 January 2022	Incoming resources	Transfers	At 31 December 2022
	£	£	£	£
Pets at Home - New EV	-	41,850	-	41,850
	<u>-</u>	<u>41,850</u>	<u>-</u>	<u>41,850</u>

Restricted funds relate to an amount received for the purchase of an Electric Van, less 1/5th transferred to unrestricted funds each year as a result of a 5 year restriction on the use of the vehicle.

18 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2023	Transfers	At 31 December 2023
	£	£	£
	90,000	60,000	150,000
	<u>90,000</u>	<u>60,000</u>	<u>150,000</u>
Previous year:	At 1 January 2022	Transfers	At 31 December 2022
	£	£	£
	-	90,000	90,000
	<u>-</u>	<u>90,000</u>	<u>90,000</u>

During the year the trustees have allocated a further £60,000 to Designated funds for the provision of rent on the Animal Centre. This is felt prudent to do as the lease has a 5 year break clause.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	328,640	815,200	(717,868)	(54,002)	371,970
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	421,768	692,006	(695,134)	(90,000)	328,640
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:				
Tangible assets	577	-	23,992	24,569
Current assets/(liabilities)	371,393	150,000	11,860	533,253
	<u>371,970</u>	<u>150,000</u>	<u>35,852</u>	<u>557,822</u>
	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	1,040	-	-	1,040
Current assets/(liabilities)	327,600	90,000	41,850	459,450
	<u>328,640</u>	<u>90,000</u>	<u>41,850</u>	<u>460,490</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 2.5%. Legacies shown in these accounts are net of the 2.5% deducted by the national society. The amount received through this scheme during the year was £24,001 (2022: £NIL).

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amount to £10,713 (2022: £NIL). The balance outstanding at the year end is £NIL (2022: £NIL) and is shown in Trade Debtors.

The branch purchase items of medical equipment and other items from the national society. The amount charged by the national society in the year amounted to £10,979 (2022: £9,105). The balance owing at the year end is £3,139 (2022: £1,969) and is shown in Trade Creditors.

The branch has also received a grant from another branch of the RSPCA, namely the Liverpool branch, amounting to £5,000.

22 Cash generated from operations	2023 £	2022 £
Surplus for the year	97,332	38,722
Adjustments for:		
Investment income recognised in statement of financial activities	(5,156)	(1,053)
Depreciation and impairment of tangible fixed assets	6,461	347
Movements in working capital:		
(Increase)/decrease in stocks	(2,449)	948
(Increase) in debtors	(131,944)	(40,017)
Increase in creditors	9,485	10,236
Cash (absorbed by)/generated from operations	(26,271)	9,183

Accounts

**RSPCA MANCHESTER AND SALFORD BRANCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

RSPCA MANCHESTER AND SALFORD BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr T Rogers
Mr M L Seddon
Ms O Clayton
Ms L Deehan
Mr D M Jones
Ms E Krull

(Appointed 25 June 2022)

Charity number

232255

Independent examiner

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

RSPCA MANCHESTER AND SALFORD BRANCH

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RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The RSPCA Manchester and Salford 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 areas covered by the two cities named in the branch title.

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.

How our activities deliver public benefit

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 Commission.

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 of the same year 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 demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following paragraphs 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 public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. 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 neutering and micro chipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme and community events respectively. This work helps to control animal populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership. 2 Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for their suitability for rehoming. This work helps to control the risk of incidence, spread of disease, unwanted/unplanned litters and suffering

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

We rehome animals in need at low cost to people willing and able to have a companion animal. 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 charge a reasonable adoption fee for animals 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 from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need. We also offer free animal care advice where appropriate. The public benefits through the promotion of responsible pet ownership. Within the terms of our governing document, we support the National Society and other RSPCA branches. We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2022 gifted us yet another year of unpredictability. Whilst an increase in animal relinquishment had been forecast (as a result of the unsustainable uptake in pet acquisition during the peak of the pandemic), few could have foretold the global events that unfolded in 2022 that would spiral the country into a cost of living crisis. By the end of October 2022 the RSPCA had seen a 25% increase in animal abandonment and 13% increase in incidents of neglect. This resulted in 8.4% increase in animals coming into the RSPCA care, but with so many centres and branches having to scale back operations to stay solvent there was fewer capacity than ever. At its peak the national RSPCA was paying upwards of £26,000 per week to house 500+ animals in temporary housing facilities. Despite the increase in animals needing to come in, there has been an 8% decrease in rehoming. Sadly, the picture was the same or worse across the whole of the rescue sector in the UK and Ireland.

Animal Rehoming & Rehabilitation

The headlines:

- We admitted 471 animals (232 cats, 141 rabbits, 96 small furies, 2 dogs)
- We rehomed 398 animals (214 cats, 97 rabbits, 85 small furies, 2 dogs)
- 91% of the animals admitted were rehomed
- 86% were rescued by RSPCA Inspectors
- 7% were born to the animals rescued by RSPCA inspectors
- 5% were admitted directly to the branch (usually by referral from a statutory agency)
- 2% transferred in from other centres or returned by their adopter

These admission and rehoming figures are a huge triumph for the branch because despite having to reduce capacity to save costs mid-year, we have helped so very many animals in need. By far the greatest challenge this year has been accepting that we could no longer maintain the throughput of the past decade. Gone were the days when we could anticipate an animal being rehomed within a few days of being listed for adoption. Along came a new experience for us - reduced interest in our animals and the rise of long stay animals.

By June the 'success' we had previously lamented was all but extinguished, we had gone from routinely rehoming 40 to 50 animals a month to 30, if we were lucky. Our experience was replicated across all different rescues, small and large, throughout the country. People simply were not adopting animals like they used to. Having once boasted numbers of upwards of 140 animals in our care in peak Summer season, we gradually reduced to below 100. This was all because our money was not stretching as far as it used to and we needed to operate within our means.

We had to learn to say 'no' to RSPCA Officers rescuing animals because we simply could not afford to care for as many animals or achieve the adoption rates we used to. Animals were coming in in greater states of neglect, their rehabilitation costs greater than ever before and their stay with us longer than ever before. Many animals were suffering from a lack of preventative care and poor husbandry, leaving them with lifelong ailments and complaints and in turn making them harder to rehome.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2022 was a truly difficult year for the rehoming staff team but they focused their efforts on raising our standards of animal care even further. These included:

- Completion of International Cat Care's Cat Friendly Rehoming Programme
- Susie Hughes passed with Distinction International Cat Care's Advanced Feline Behaviour for Cat Professionals.
- A new admissions protocol was introduced for cats to enable us to react to their needs more quickly.
- We improved enrichment for cats and introduced weekly toy rotation.
- The Small Animals rooms was renovated and redesigned to improve animal care and staff wellbeing.
- We trialled and implemented new detailed feeding plans for rabbits and guinea pigs.
- We introduced puzzle feeding on a daily basis and dig box enrichment to our rabbits.
- New staff member Lucy Smith brought with her a wealth of expertise in rat care and we now provide inspiring and enriching environments for this species.
- The cat isolation and main areas in the centre were redecorated to improve wellbeing.
- Google Spaces was introduced as a new communication platform for improved information sharing and greater transparency amongst the staff team.
- New welfare monitoring systems we designed and introduced for all species.

Animal Welfare Activities

We continued to deliver our six-weekly welfare clinics at Salford Pets at Home offering owned rabbits and guinea pigs free grooming and welfare checks. The clinics were as popular as ever and in total 164 animals benefited from the free service in 2022.

Towards the end of the year we saw demand steadily increase for the service, so for 2023 we have doubled the staffing for each clinic. We are fortunate to have a fabulous team of volunteers who give up their time to provide this service to pet owners. They comprise of a veterinary nurse, vet, student vet and experienced staff and volunteers. We thank them all for going above and beyond to help support owners and their companion animals.

We took part in a unique cat breed study conducted by the Wisdom Panel. We provided DNA samples of 50 cats (owned and in our care) so that a genetic profile for cats in the North West could be collated and analysed. Staff, volunteers and adopters got to learn all about the genetic make-up of their cats and quite a few threw up some surprising results with exotic breeds mixed in their genes!

Our contribution to the Association of Cats and Dogs Homes continued with the branch manager presenting two workshops at the Annual Conference and in her capacity as a member of their Standards and Animal Welfare Committee (SAWC). SAWC delivered a huge piece of work to ADCH members in 2022; a consultation on the revision of the Minimum Standards, which membership to ADCH is assessed against. This work was done:

- As part of a rolling cycle of review and revision based on members and assessors feedback.
- To bring ADCH's Minimum Standards in line with the recently implemented Scottish Standards, whereby all Scottish rescues now have to be licensed to operate.
- Make it fair for all members/prospective members, regardless of geographical location, are assessed against the same Standards
- Help members prepare for the future of rescue licensing in England, Wales, Northern Ireland and Eire. We are incredibly proud to be part of such an inclusive, supportive and forward thinking organisation and look forward to seeing what 2023 brings.

Financial Health

We started 2022 with a truly bleak financial outlook due to rising costs and uncertainty around income generation. We forecast a potential deficit of £100k, and by April the picture was not improving so we had to take action. We had no choice but to withdraw from our emergency work supporting the RSPCA inspectorate with the rabbit crisis. We had been:

1. Paying for rabbits to be neutered whilst they were in temporary housing until space could be found for them within the RSPCA network.
2. We worked closely with RSPCA Greater Manchester Animal Hospital to transport rabbits in temporary housing for vet triaging/neutering and networking the animals out.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3. We also paid for rabbits to be temporarily housed once released for rehoming due to lack of capacity elsewhere. The work helped an additional 40+ rabbits but unfortunately operating an 'overflow' facility for rabbits in private boarding became untenable, in-part due to the decline in animal adoption but because it was not financially sustainable.

The rabbit crisis remains as prevalent as ever, but our focus had to shift to reducing expenditure, as a means to ensure our viability longer term. We also set about gradually reducing the overall number of animals in our care by keeping numbers stable in the animal centre (where there are largely fixed costs) and reducing capacity in foster homes. By the end of the year we had managed to reduce the forecast deficit.

We would like to thank the following organisations for generously supporting our work in 2022:

- ADCH and Mars Adoption Mission for £1500 to buy pet food and for the supply of canned cat food.
- Pets at Home Foundation for £40,000 grant to purchase an electric vehicle.
- Pets at Home Salford Store for choosing us as their Charity of the Year, supporting us with in-store events and promotions and for raising £1250 in the Santa Paws Campaign.
- RSPCA Crewe & Nantwich branch for £5,000 toward the renovation of the Small Animal Room at the centre, for which we were nominated for an RSPCA Impact Award.

Retail Network

Our retail team surpassed all expectations in 2022. Not only did they achieve a record year of takings but they soldiered through some truly challenging times (Jury Service for two staff, Compassionate leave for three staff and unprecedented levels of sick leave due to COVID). This is testament to the team's expertise, skill and dedication to the charity. They are so passionate about supporting the animal centre, they are bold and brave, and embrace experimenting with ways in which to raise funds as well as our profile in the community.

The branch took part in the government's Kickstart scheme for 18 to 25 year olds. Six young people joined the retail team (one person joined the rehoming team), each on a six month contract. We are pleased to report that we were able to give three of them a job! They have each, since, made invaluable contributions to their respective shops and become a treasured member of the branch.

Environmental Impact

We continue to make a sustained effort to 'reduce, recycle and reuse' and launched our first Sustainability Policy (see: <https://rspca-manchesterandsalford.org.uk/>) We start 2023 by fulfilling a long-held ambition to scrap all our diesel vans and operate with just one, all-purpose electric vehicle. Thanks to the generosity of the Pets at Home Foundation we are now able to reduce our environmental impact even further!

Goodbyes

In 2022 we said goodbye to three long-serving, key members of the team. After 9 years of service Rehoming Supervisor Michelle Flower left to concentrate on her business, although she remains involved in fostering cats and helping out at the centre where she can. Retail Co-ordinator Lauren Norton left after 10 years of service to pursue a new career. And finally, we said goodbye to trustee Kirsan Ferguson after 5 years of service, as she relocated to pastures new

Financial review and reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees of the charity believe that there should be access to six months working capital, adequate to cover operational costs, with any surplus being available to develop the branch's charitable activities further. This figure, based on 2022 spending levels equates to approximately £350,000. The unrestricted fund balance at the end of 2022 £328,640 (2021: £421,768) meet this objective based on 2022 activity levels. It is the Trustees' intention to constantly review all reserves considering the current Cost of living situation to ensure the branch has sufficient funds to operate normally.

Investment Policy

The trustees do not have a formal investment policy but review opportunities for investments when funds allow.

Risk Review

Following a thorough risk assessment review, which considered potential major risks faced by the charity, the Trustees confirm that all risks have been considered and procedures/practices are in place to address any weakness identified.

Plans for future periods

To continue in the furtherance of the charities objectives and to ensure that all animals are safeguarded.

Structure, governance and management

The charity is an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms C Lau (Resigned 25 June 2022)

Mr T Rogers

Ms K Frost (Resigned 25 June 2022)

Mr M L Seddon

Ms O Clayton

Ms L Deehan

Mr D M Jones

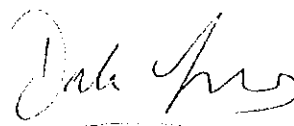
Ms E Krull (Appointed 25 June 2022)

The trustees' report was approved by the Board of Trustees.



Mr M L Seddon
Trustee

Date:27.05.2023.....



.....
Mr D M Jones
Trustee

Date: ..27.05.2023.....

RSPCA MANCHESTER AND SALFORD BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA MANCHESTER AND SALFORD BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Manchester and Salford Branch (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Dated: 27/05/23

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	2021 £
<u>Income from:</u>					
Donations and legacies	3	212,301	41,850	254,151	226,031
Charitable activities	4	26,805	-	26,805	11,610
Other trading activities	5	451,847	-	451,847	231,615
Investments	6	1,053	-	1,053	1,145
Total income		692,006	41,850	733,856	470,401
<u>Expenditure on:</u>					
Raising funds	7	355,626	-	355,626	286,406
Charitable activities	8	339,508	-	339,508	287,036
Total expenditure		695,134	-	695,134	573,442
Net (expenditure)/income for the year/ Net movement in funds		(3,128)	41,850	38,722	(103,041)
Fund balances at 1 January 2022		421,768	-	421,768	524,809
Fund balances at 31 December 2022		418,640	41,850	460,490	421,768

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

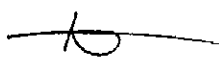
RSPCA MANCHESTER AND SALFORD BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		1,040		1,387
Current assets					
Stocks	14	552		1,500	
Debtors	15	104,811		64,795	
Cash at bank and in hand		385,696		375,460	
		491,059		441,755	
Creditors: amounts falling due within one year	16	(31,609)		(21,374)	
Net current assets			459,450		420,381
Total assets less current liabilities			460,490		421,768
Income funds					
Restricted funds	17		41,850		-
<u>Unrestricted funds</u>					
Designated funds	18	90,000		-	
General unrestricted funds		328,640		421,768	
			418,640		421,768
			460,490		421,768

The financial statements were approved by the Trustees on 27.05.2023


Mr M L Seddon
Trustee


Mr D M Jones
Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

RSPCA Manchester and Salford Branch is an local branch of the national RSPCA organisation. It is controlled by its governing document which is the RSPCA branch rules and is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over the lifetime of the lease
Office equipment	10% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	132,061	-	132,061	68,032
Legacies receivable	-	-	-	6,032
Grants	80,240	41,850	122,090	151,967
	<u>212,301</u>	<u>41,850</u>	<u>254,151</u>	<u>226,031</u>
Grants receivable for core activities				
Covid grants	-	-	-	76,907
Coronavirus Job Retention Scheme	-	-	-	42,326
Kickstarter	30,187	-	30,187	7,729
RSPCA Door to Door grant	23,218	-	23,218	24,134
Pets at Home	-	40,350	40,350	-
RSPCA Rabbit Fund	5,400	-	5,400	-
RSPCA	12,935	-	12,935	-
Other	8,500	1,500	10,000	871
	<u>80,240</u>	<u>41,850</u>	<u>122,090</u>	<u>151,967</u>

4 Charitable activities

	Animal welfare 2022 £	Animal welfare 2021 £
Sales within charitable activities	<u>26,805</u>	<u>11,610</u>
Charitable trading income		
Animal welfare		

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	614	1,077
Shop income	451,233	230,538
	<u> </u>	<u> </u>
Other trading activities	451,847	231,615
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Investment income (Inc. subscriptions)	269	1,101
Interest receivable	784	44
	<u> </u>	<u> </u>
	1,053	1,145
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	70	2,487
	<u> </u>	<u> </u>
<u>Trading costs</u>		
Operating charity shops	127,534	105,670
Staff costs	228,022	178,249
	<u> </u>	<u> </u>
Trading costs	355,556	283,919
	<u> </u>	<u> </u>
	355,626	286,406
	<u> </u>	<u> </u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities

	Animal welfare 2022 £	Animal welfare 2021 £
Staff costs	120,549	105,768
Depreciation and Impairment	347	463
Animal centre costs (Boarding costs)	67,415	35,365
Veterinary fees, rehoming and ancillary expenses	77,886	81,738
Motor and travel	21	8,216
Printing, stationery and adverts	1,687	1,925
Sundry expenses	1,426	2,321
	<u>269,331</u>	<u>235,796</u>
Share of support costs (see note 9)	67,377	48,440
Share of governance costs (see note 9)	2,800	2,800
	<u>339,508</u>	<u>287,036</u>

9 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	39,975	-	39,975	39,159	39,159
Telephone	708	-	708	1,412	1,412
Rent, rates and insurance	3,546	-	3,546	3,420	3,420
Bank charges	126	-	126	192	192
Bookkeeping and payroll	6,494	-	6,494	2,939	2,939
Sundry	2,446	-	2,446	3,961	3,961
Irrecoverable VAT	14,082	-	14,082	(2,643)	(2,643)
Independent examination fees	-	2,800	2,800	-	2,800
	<u>67,377</u>	<u>2,800</u>	<u>70,177</u>	<u>48,440</u>	<u>51,240</u>
Analysed between Charitable activities	<u>67,377</u>	<u>2,800</u>	<u>70,177</u>	<u>48,440</u>	<u>51,240</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	24	21

Employment costs

	2022 £	2021 £
Wages and salaries	388,546	323,176

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Leasehold land and buildings £	Office equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	15,469	5,256	20,448	41,173
At 31 December 2022	15,469	5,256	20,448	41,173
Depreciation and impairment				
At 1 January 2022	15,469	5,256	19,061	39,786
Depreciation charged in the year	-	-	347	347
At 31 December 2022	15,469	5,256	19,408	40,133
Carrying amount				
At 31 December 2022	-	-	1,040	1,040
At 31 December 2021	-	-	1,387	1,387

14 Stocks

	2022 £	2021 £
Finished goods and goods for resale	552	1,500

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	49,312	44,603
Prepayments and accrued income	55,499	20,192
	<u>104,811</u>	<u>64,795</u>

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	20,168	9,427
Other creditors	301	1,727
Accruals and deferred income	11,140	10,220
	<u>31,609</u>	<u>21,374</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at 1 January 2022	Incoming resources	Balance at 31 December 2022
	£	£	£	£
Pets at Home - New EV	-	-	41,850	41,850

Restricted funds relate to an amount received for the purchase of an Electric Van.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement In funds		Transfers	Balance at 31 December 2022
	Incoming resources	Balance at January 2022		
	£	£	£	£
To cover 3 years rent	-	-	90,000	90,000
	-	-	90,000	90,000

During the year the Trustees have designated funds amounting to 3 years Rent and Service Charges on the Animal Centre.

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	1,040	-	1,040	1,387
Current assets/(liabilities)	417,600	41,850	459,450	420,381
	418,640	41,850	460,490	421,768

20 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

20 Related party transactions

(Continued)

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 2.5%. Legacies shown in these accounts are net of the 2.5% deducted by the national society. The amount received through this scheme during the year was £NIL (2022: £27,351).

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amount to £NIL (2022: £1,754). The balance outstanding at the year end is £NIL (2022: £NIL) and is shown in Trade Debtors.

The branch purchase items of medical equipment and other items from the national society. The amount charged by the national society in the year amounted to £9,105 (2022: £24,640). The balance owing at the year end is £1,969 (2022: £1,288) and is shown in Trade Creditors.

Accounts

RSPCA MANCHESTER AND SALFORD BRANCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

RSPCA MANCHESTER AND SALFORD BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms C Lau
Mr T Rogers
Ms K Frost
Mr M L Seddon
Ms O Clayton
Ms L Deehan
Mr D M Jones

(Appointed 16 February
2021)

Charity number

232255

Independent examiner

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

RSPCA MANCHESTER AND SALFORD BRANCH

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RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The RSPCA Manchester and Salford 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 areas covered by the two cities named in the branch title.

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 areas

How our activities deliver public benefit

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 Commission.

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 of the same year 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 demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following paragraphs 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 public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. 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 neutering and micro chipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme and community events respectively. This work helps to control animal populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership. 2 Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for their suitability for rehoming. This work helps to control the risk of incidence, spread of disease, unwanted/unplanned litters and suffering

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

We rehome animals in need at low cost to people willing and able to have a companion animal. 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 charge a reasonable adoption fee for animals 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 from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need. We also offer free animal care advice where appropriate. The public benefits through the promotion of responsible pet ownership. Within the terms of our governing document, we support the National Society and other RSPCA branches. We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2021 did not offer any respite from 2020, the first year of the pandemic. Due to the government imposed restrictions we spent the first quarter without any retail income, all retail and some rehoming staff on furlough and animal rehoming activities subjected to virtual practices. Throughout the year our activities across the charity were overshadowed by the persistent shifting outlook caused by COVID and its variant strains. It was far from business as usual and, as with 2020, we spent much of the year creatively reacting to the exhausting changes and challenges. Typically, we were plagued with COVID related absenteeism that forced shop closures and hindered rehoming operations. Our income generation suffered the most and saw reserves dwindle by year end. Appetite for community events was still not visible in 2021, even staff and volunteer in-person events were reduced in numbers. Our online income generation was significantly impacted by policy changes at Paypal and Ebay, causing lengthy delays to our ability to fundraise and receive the funds we had raised (a universal problem among the charity sector). We had some reasonable success with in-house designed 'Purraid' merchandise, appeals and online raffle.

Animal activity headlines in 2021

- We admitted 624 animals (272 cats, 171 rabbits, 181 smalls)
- We rehomed 503 animals (259 cats, 117 rabbits, 127 smalls)
- Out of the 22 branches in the North West Region we admitted and rehomed the highest number of animals.

The hidden headlines in 2021

- Highest death and euthanasia rates recorded
- Highest 'case' animal admissions

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

It is estimated that an additional 3.2 million pets were acquired during the pandemic in 2020/2021. The animal rescue sector anticipated that many of these animals would be relinquished once lockdown restrictions were fully lifted. During 2021/2020, across the animal welfare sector, we saw:

- Owners unable to afford veterinary care.
- Owner unable to access veterinary care (because many practices were unable to cope with the rise in demand)
- Animals relinquished because people no longer had the time for them.
- Animals relinquished because people could no longer afford the financial commitment involved in pet ownership.
- Animals relinquished because of behavioural issues, as a result of impulse purchase and lack of knowledge/research prior to acquisition.

This created the perfect storm and many animals came into our care via the RSPCA inspectorate that had both routine and complex veterinary needs, behavioural issues and unneutered, the latter resulting in exceptionally high levels of unplanned litters.

Looming rabbit crisis - in the last quarter of 2021 there became a sharp rise in rabbits being rescued by the RSPCA inspectorate, by early 2022 the same pattern was emerging across the animal rescue sector. A crisis loomed large and we stepped in early to start a plan to help alleviate the strain:

1. We began paying for rabbits to be neutered whilst housed in temporary foster care until space could be found for them within the RSPCA.
2. Supported an-RSPCA approved private boarding establishment (PBE) to switch housing provision for the RSPCA inspectorate from dog to rabbit intake.
3. Worked closely with RSPCA Greater Manchester Animal Hospital to transport rabbits in PBE for vet triaging/neutering and networking the animals out.
4. Paying for rabbits to be housed at PBE once released for rehoming and networking or rehoming them

New website - thanks to trustees Louise Deehan and Dale Jones we had a welcome boost to our adoption promotion with a new look website that connects our rehoming appeals to the national RSPCA and animals looking for homes across England and Wales. Please take a look at: rspca-manchesterandsalford.org.uk

Animal Welfare Activities 2021

Our popular rabbit and guinea pig health check and claw clipping 6-weekly sessions at Salford Pets at Home continued through the year, with over 200 owned animals benefiting from this free support. A huge thank you to Gilly Prime and Lison Cabioch for volunteering their time to this invaluable 'clinic'.

We enrolled on the Mars Adoption Mission programme and participate in regular studies and in return receive free donations of Whiskas cat food.

Branch manager Susie Hughes is actively involved with the Association of Cats and Dogs Homes and is a committee member on the Standards and Animal Welfare Committee, which supports new and existing members (largely animal rescue organisations) with animal welfare Minimum Standards.

Training and development was high on the agenda with the rehoming centre staff continuing their professional development through conference and webinar attendance. Of note, the branch manager is in her second year studying Advanced Feline Behaviour, whilst a rehoming supervisor participated in the Cat Friendly Rehoming Accreditation course - both through International Cat Care. The animal centre is now accredited as a 'cat friendly rehoming centre'.

The learning opportunities have enabled us to enhance the existing welfare practices we have in place to improve the quality of life of the cats in our care during rehabilitation and rehoming. We have:

- Introduced a 7 day assessment plan for new arrivals.
- Revised the 'traffic light system' for behavioural assessment.

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Sad goodbye

After 11 years at the branch we said goodbye to Chorlton shop manager Kathy Small, who sadly had to leave on health grounds, whilst Didsbury shop manager of 9 years, Tom Hammersley, left to pursue a new career in web development. We are incredibly grateful for their commitment and dedication to the work of the branch and they leave behind a great legacy through their fundraising activities.

Lastly, 2021 will be remembered by many of us, most of all, for the premature passing of long-term support Alan Brown. For over a decade Alan and his husband Brian have been regular adopters and passionate ambassadors of the branch. We have benefitted from not only 5 star homes for a number of our rabbits and guinea pigs during that time, but from considerable financial support. In honour of our dear friend, we dedicated the rabbit unit at the centre to Alan, and a commemorative plaque in

Financial review and reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout

The Trustees of the charity believe that there should be access to six months working capital, adequate to cover operational costs, with any surplus being available to develop the branch's charitable activities further. The unrestricted net assets at the end of 2021 £421,768 (2020: £524,809) meet this objective based on 2021 activity levels. It is the Trustees' intention to constantly review all reserves considering the current Covid-19 pandemic situation to ensure the branch has

Investment Policy

The trustees do not have a formal investment policy but review opportunities for investments when

Risk Review

Following a thorough risk assessment review, which considered potential major risks faced by the charity, the Trustees confirm that all risks have been considered and procedures/practices are in place to address any weakness identified.

Plans for future periods

To continue in the furtherance of the charities objectives and to ensure that all animals are

Structure, governance and management

The charity is an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements

Ms C Lau

Mr T Rogers

Ms K Frost

Mr M L Seddon

Ms O Clayton

Ms L Deehan

Mr D M Jones

(Appointed 16 February 2021)

RSPCA MANCHESTER AND SALFORD BRANCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees' report was approved by the Board of Trustees.



.....

Mr M L Seddon

Trustee



.....

Mr D M Jones

Trustee

Date: 24th June 2022

RSPCA MANCHESTER AND SALFORD BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA MANCHESTER AND SALFORD BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Manchester and Salford Branch (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Dated: 24th June 2022

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestrict funds 2021 £	Unrestrict funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	226,031	413,559
Charitable activities	4	11,610	3,481
Other trading activities	5	231,615	204,630
Investments	6	1,145	1,133
Total income		<u>470,401</u>	<u>622,803</u>
<u>Expenditure on:</u>			
Raising funds	7	<u>286,406</u>	<u>296,880</u>
Charitable activities	8	<u>287,036</u>	<u>272,228</u>
Total expenditure		<u>573,442</u>	<u>569,108</u>
Net (expenditure)/income for the year/ Net movement in funds		(103,041)	53,695
Fund balances at 1 January 2021		<u>524,809</u>	<u>471,114</u>
Fund balances at 31 December 2021		<u><u>421,768</u></u>	<u><u>524,809</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA MANCHESTER AND SALFORD BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,387		1,850
Current assets					
Stocks	13	1,500		2,814	
Debtors	14	64,795		59,959	
Cash at bank and in hand		375,460		496,598	
		<u>441,755</u>		<u>559,371</u>	
Creditors: amounts falling due within one year	15	(21,374)		(36,412)	
Net current assets			420,381		522,959
Total assets less current liabilities			<u>421,768</u>		<u>524,809</u>
Income funds					
Unrestricted funds			421,768		524,809
			<u>421,768</u>		<u>524,809</u>

The financial statements were approved by the Trustees on 24th June 2022.



Mr M L Seddon

Trustee



Mr D M Jones

Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

RSPCA Manchester and Salford Branch is an unincorporated charity..

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are free reserves that have been designated by the trustees for specific purposes. These are further disclosed in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Enter depreciation rate via StatDB - cd75
Office equipment	10% per annum
Motor vehicles	20% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestrict funds	Unrestrict funds
	2021	2020
	£	£
Donations and gifts	68,032	81,543
Legacies receivable	6,032	116,902
Grants	151,967	215,114
	<u>226,031</u>	<u>413,559</u>
Grants receivable for core activities		
Covid grants	76,907	72,336
Coronavirus Job Retention Scheme	42,326	62,934
Kickstarter	7,729	-
RSPCA Door to Door grant	24,134	-
Other	871	79,844
	<u>151,967</u>	<u>215,114</u>

4 Charitable activities

	Animal welfare	Animal welfare
	2021	2020
	£	£
Sales within charitable activities	11,610	3,481
	<u>11,610</u>	<u>3,481</u>
Charitable trading income		
Animal welfare		

RSPCA MANCHESTER AND SALFORD BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	Unrestrict funds	Unrestrict funds
	2021	2020
	£	£
Fundraising events	1,077	18,705
Shop income	230,538	185,925
	<u> </u>	<u> </u>
Other trading activities	231,615	204,630
	<u> </u>	<u> </u>

6 Investments

	Unrestrict funds	Unrestrict funds
	2021	2020
	£	£
Investment income (Inc. subscriptions)	1,101	839
Interest receivable	44	294
	<u> </u>	<u> </u>
	1,145	1,133
	<u> </u>	<u> </u>

7 Raising funds

	Unrestrict funds	Unrestrict funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	2,487	1,682
	<u> </u>	<u> </u>
<u>Trading costs</u>		
Operating charity shops	105,670	114,829
Staff costs	178,249	180,369
	<u> </u>	<u> </u>
Trading costs	283,919	295,198
	<u> </u>	<u> </u>
	286,406	296,880
	<u> </u>	<u> </u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities

	Animal welfare 2021 £	Animal welfare 2020 £
Staff costs	105,768	105,929
Depreciation and impairment	463	-
Animal centre costs (Boarding costs)	35,365	56,049
Veterinary fees, rehoming and ancillary expenses	81,738	70,203
Telephone	-	818
Motor and travel	8,216	6,943
Printing, stationery and adverts	1,925	395
Sundry expenses	2,321	2,101
	<u>235,796</u>	<u>242,438</u>
Share of support costs (see note 9)	48,440	27,536
Share of governance costs (see note 9)	2,800	2,254
	<u>287,036</u>	<u>272,228</u>

9 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	39,159	-	39,159	18,481	-	18,481
Telephone	1,412	-	1,412	811	-	811
Rent, rates and insurance	3,420	-	3,420	972	-	972
Bank charges	192	-	192	102	-	102
Bookkeeping and	2,939	-	2,939	1,176	-	1,176
Sundry	3,961	-	3,961	150	-	150
Irrecoverable VAT	(2,643)	-	(2,643)	5,844	-	5,844
Independent examination fees	-	2,800	2,800	-	2,254	2,254
	<u>48,440</u>	<u>2,800</u>	<u>51,240</u>	<u>27,536</u>	<u>2,254</u>	<u>29,790</u>
Analysed between Charitable activities	<u>48,440</u>	<u>2,800</u>	<u>51,240</u>	<u>27,536</u>	<u>2,254</u>	<u>29,790</u>

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	21	20
	<u> </u>	<u> </u>
Employment costs	2021 £	2020 £
Wages and salaries	323,176	304,779
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

12 Tangible fixed assets

	Leasehold land and buildings £	Office equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2021	15,469	5,256	20,448	41,173
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	15,469	5,256	20,448	41,173
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment				
At 1 January 2021	15,469	5,256	18,598	39,323
Depreciation charged in the year	-	-	463	463
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2021	15,469	5,256	19,061	39,786
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount				
At 31 December 2021	-	-	1,387	1,387
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	-	-	1,850	1,850
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

13 Stocks

	2021 £	2020 £
Finished goods and goods for resale	1,500	2,814
	<u> </u>	<u> </u>

RSPCA MANCHESTER AND SALFORD BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

14 Debtors

	2021	2020
	£	£
Amounts falling due within one		
Other debtors	44,603	29,565
Prepayments and accrued income	20,192	30,394
	<u>64,795</u>	<u>59,959</u>

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	9,427	21,725
Other creditors	1,727	-
Accruals and deferred income	10,220	14,687
	<u>21,374</u>	<u>36,412</u>

16 Related party transactions

During the year the charity received £24,134 from the national RSPCA through the Door to Door grant scheme.

Accounts

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
MANCHESTER AND SALFORD BRANCH**

Financial Statements 2020

Registered Charity No: 232255

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
- MANCHESTER AND SALFORD BRANCH**

Annual report and financial statements for the year ended 31 December 2020

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Trustees

O Clayton
P Draycott
K Ferguson
C Lau
L Miller
M Seddon
T Rogers
L Deehan
D Jones

Co-opted 15-02-2021

Senior management

S Hughes – Branch manager

Address

565 Wilbraham Road
Manchester
M21 0AE

Registered charity number

232255

Independent Examiner

Kevin H Rourke
35 Hillington road
Sale
M33 6GQ

Bankers

Royal Bank of Scotland
St Ann Street
Manchester
M60 2SS

Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - MANCHESTER AND SALFORD BRANCH

Report of the trustees for the year ended 31 December 2020

The Royal Society for the Prevention of Cruelty to Animals was incorporated by Special Act of Parliament, the Manchester and Salford Branch being registered as a separate charity in December 1963.

Objectives

The RSPCA Manchester & Salford 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 areas covered by the two cities named in the branch title.

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.

How our activities deliver public benefit

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 Commission.

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 of the same year 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 demonstrates the benefit *provided to the public*. All our charitable activities, as described in more detail in the following paragraphs 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 public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. 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 neutering and micro chipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme and community events respectively. This work helps to control animal populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for their suitability for rehoming. This work helps to control the risk of incidence, spread of disease, unwanted/unplanned litters and suffering.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - MANCHESTER AND SALFORD BRANCH

Report of the trustees for the year ended 31 December 2020 (continued)

We rehome animals in need at low cost to people willing and able to have a companion animal. 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 charge a reasonable adoption fee for animals 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 from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need. We also offer free animal care advice where appropriate. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National Society and other RSPCA branches. We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Results

The statement of financial activities account is set out on page 9 and shows the surplus for the year.

Trading review

During 2020, in order to help fund its animal welfare work, the Branch leased and operated five charity shops in Chorlton, Didsbury, Urmston, the Northern Quarter, and Withington.

Risk Assessment

Following a thorough risk assessment review, which considered potential major risks faced by the charity, the Trustees confirm that all risks have been considered and procedures/practices are in place to address any weakness identified.

Reserves Policy

The Trustees of the charity believe that there should be access to six months working capital, adequate to cover operational costs, with any surplus being available to develop the branch's charitable activities further. The unrestricted net assets at the end of 2020 at £524,809 meet this objective based on 2020 activity levels. It is the Trustees

intention to constantly review all reserves considering the current Covid-19 pandemic situation to ensure the branch has sufficient funds to operate normally.

Trustees Review

During the year, the RSPCA Manchester and Salford branch received £419K (2019: £293K) from voluntary income, income from charitable activities and Covid support and £204K (2019: £375K) from activities for generating funds.

In 2020, the branch received £117K legacies income, and this was at a lower level when compared to the last year (2019: £173K).

Report of the trustees for the year ended 31 December 2020 (continued)

Our charity shops have brought in 36% of income (excluding legacies income) in 2020 (2019: 75%), because of national and local government ordering the closure of non-essential retail shops in response to the COVID-19 pandemic. In total there were three mandatory closures, however the lack of consumer confidence and reduced footfall made it more cost effective to keep some shops closed and staff on furlough, than reopen all the shops at once. Instead we operated on a phased reopening of the 5 shops, in order to safeguard the well-being of staff, retain their jobs and reduce financial loss to the charity. The fact that so much income was generated from the shops in 2020 is testament to the dedication and hard work of the staff. They faced unprecedented daily challenges, having to operate on minimal staff/volunteer support and significantly reduced opening hours in order to comply with COVID regulations for the charity retail sector and the general public as a whole. The board of trustees acknowledges the commitment of the retail staff and pays tribute to them for working under such extreme and difficult conditions imposed by the pandemic.

The Board of Trustees recognise that the branch cannot rely on legacy income; therefore we have committed to invest surplus reserves, when cash flow allows, to seek additional ways to generate income through donated goods. In 2020 we reassigned a retail staff member to become our first ever E-commerce Co-ordinator: to explore alternative ways to income generate through online sales platforms, including our own dedicated website. We have set up our first online charity shop, learnt how to increase selling through existing online selling platforms and invested in training to maximise the potential of these opportunities. The learning continues and the profitability of these online activities continues to grow.

Although we ended 2020 with a surplus of £54K, the result for the year includes £135K COVID-19 related grants and payments during the year.

At the end of the financial year, the total reserves of the charity were £524,809.

Annual Review

Our branch's experience of the pandemic has been well documented on our blog (visit www.rspca-manchesterandsalford.org.uk). On 24th March, the day we went into lockdown, it became apparent that significant adjustments were required to continue to support the national RSPCA inspectorate with the admission of rescued animals, to maintain animal throughput and find ways to compensate with loss of income from our usual fundraising activities. We swiftly put into place:

- Remote rehoming of animals (virtual viewings, virtual home checks, delivery/collection at the door).
- Streamlined all our administrative tasks and transferred to cloud-based platforms.
- Furloughed all retail staff and some rehoming staff.
- Made redundant, or did not replace post holders when they left.
- Sourced alternative ways to income generate.

As lockdown looked inevitable many branch-run RSPCA animal centres feared how they could remain fully operational if staff fell ill. Many took the reluctant decision to reduce animal numbers on site and close their doors to new admissions to make sure they could

look after their charges. We took the alternative approach and made the decision to keep our doors open and try our best to take in as many animals as we could. We ended up taking in a record number of animals in 2020 that exceeded 750; a number we doubt we will ever see again.

By the beginning of April we had quickly expanded our fostering network to make sure we did not turn away any animal in need that was rescued by our colleagues from the National RSPCA inspectorate. Finding new foster homes was surprisingly easy, as so many people came forward to offer their help with their new working-from-home situations. We were also exceptionally fortunate to have access to private veterinary provision from

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
- MANCHESTER AND SALFORD BRANCH**

Report of the trustees for the year ended 31 December 2020 (continued)

Ashleigh Vets, despite so many other veterinary practices, the RSPCA Greater Manchester Animal Hospital included, rolling back their services, and even closing. It meant we could accept animals with complex needs from all over the North West and Yorkshire areas and be there when we were needed the most. Inevitably our vet bills doubled, as our animal admissions increased by a third, but we achieved the goal of accepting every animal we were asked to help during the first lockdown and the first months of reopening. This is something we will remain forever proud of. It was an exhausting achievement but we pulled together and worked so hard to make sure everyone got the care and love they needed.

As we hit the summer months we experienced unprecedented numbers of kittens coming in and had to expand our team of hand-rearing foster carers to meet the demand. With the huge influx of kittens over summer, and limited access to veterinary care, for the first time in over a decade we had no choice but to rehome unneutered and not fully vaccinated kittens in order to maintain throughput. This created an entirely new and sizable piece of work, managing and time-tabling the volume of post-adoption neuters and scheduling of vaccinations. The RSPCA Animal Hospital in Salford was outstanding with their help and support to see us through this.

Who would have predicted there would become a soaring, nationwide demand for kittens and puppies in 2020 as a result of the global pandemic? It was inevitable, in hindsight, that we too would see an increase in adoption enquiries. We recall one week releasing 6 kittens for adoption and receiving in excess of 200 offers of homes in just 24 hours. Each time we released cats or kittens for rehoming we were simply paralysed by the response! It was not unusual for us to spend 6 hours looking through all the applications to be no further forward than when we started. We had to work out ways to work more efficiently without being operationally swamped each time we placed animals up for adoption.

As well as learning to work smart to improve throughput, we also had to adapt to the way in which we have cared for kittens to do the best for them. Once upon a time at the branch all our kittens were raised in foster homes. We would not have dreamed of placing kittens under 4 months of age into a cattery. Yet due to the pandemic restricting social contact in homes we quickly learnt that in some instances kittens were experiencing a more diverse range of human contact at the centre, than they would have done in some of our foster homes. So we became increasingly adaptive and flexible in

our approach to who was housed where as long and had to constantly reassess and react to such a fluid situation.

Another new activity for us was helping owners who found themselves with pregnant cats or nursing queens because they could not access neutering from their vet because of the impact of the pandemic on veterinary services. In some cases we were asked to help raise kittens and return queens (neutered) once her nursing duties were complete. We also supported pet owners with pet supplies, either delivering directly to homes or local food banks to help keep animals and people together during the tough times.

As kitten season peaked and Autumn crept in we began to see more animals coming in that were:

- Under socialised
- Suffering with ill health e.g. cat flu
- In profoundly neglectful conditions

2020 saw a marked reduction in veterinary services across the country due to the pandemic, yet there was a soaring demand for vet care as a result of the huge increase in pet ownership. This affected peoples' ability to access treatment for ailing pets, but similarly so did financial hardship. These themes have perpetuated throughout 2021 and we are seeing ever more neglected animals requiring longer, more expensive rehabilitation.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - MANCHESTER AND SALFORD BRANCH

Report of the trustees for the year ended 31 December 2020 (continued)

In the new world of 'remote rehoming', it increases throughput when you are short staffed, reduces the time it takes to place animals in forever homes and provides with the opportunity to provide comprehensive pre and post adoption resources and support. The people who have come forward to adopt from us have been our usual 'adopt don't shop' stalwarts. The type of people who have always had rescue animals in their lives and are committed to the ethos of giving an animal a home for life. We are so grateful to our rehoming staff and adopters for embracing our new way of working and making sure animals have the second chance of life.

Across the animal rehoming sector, a steep rise in relinquishment is anticipated across the whole pet owning community. Even by Christmas 2020 we were beginning to see a sharp rise in animal abandonments and appeals to hand over unwanted pets. This pattern has continued throughout 2021, and there have evidently been animals purchased when people were in 'lockdown'. The reality of returning to work/school or sadly losing a job has come to the fore. Whilst 2020 may have been the most extraordinary, most adrenaline-fuelled year, 2021 has proven to be even more brutal, as we pick up the pieces of a year we hope we never see again.

Trustees

The following trustees served during the year

O Clayton
P Draycott
K Frost
C Lau

L Miller
M Seddon
T Rogers
J Pilling
L Deehan
L Farrell

Co-opted 21-02-2020 Resigned 24-11-2020
Co-opted 23-06-2020
Resigned 16-04-2020

Responsibilities of the trustees

It is the
statements for
state of affairs
for that period.
required to:-

Christy Lau

responsibility of the trustees to prepare financial
each financial year which give a true and fair view of the
of the charity and of the surplus or deficit of the charity
In preparing those financial statements the trustees are

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the recommendations of the Statement of Recommended Practices, "Accounting & Reporting by Charities" (SORP). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention or detection of fraud or other irregularities.

K Frost

K Frost
Trustee

C Lau
Trustee

20 September 2021

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
- MANCHESTER AND SALFORD BRANCH**

Report of the independent examiner

Independent Examiner's Report to the Trustees of the Royal Society for the Prevention of Cruelty to Animals - Manchester and Salford Branch

I report to the trustees on my examination of the accounts of the Royal Society for the Prevention of Cruelty to Animals - Manchester and Salford Branch (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Kevin H Rourke FCA

Kevin H Rourke, Chartered Accountant

35 Hillington road

Sale

M33 6GQ

21 September 2021

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
- MANCHESTER AND SALFORD BRANCH**

Statement of financial activities for the year ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income					
<i>Voluntary income:</i>					
Adoption income		31,702	-	31,702	
18,070			Donations	39,907	-
39,907		71,178			
Legacies		116,902	-	116,902	172,945
Investment income (Inc. subscriptions)			839	-	839
28					
Bank interest		294	-	294	735
Other income	3	148,685	-	148,685	29,937
Grants received			79,844	-	79,844
-					
<i>Activities for generating funds:</i>					
Charity shop	2	185,925		185,925	371,344
Fundraising efforts		18,705	-	18,705	
4,214					
Total income		<u>622,803</u>	<u>-</u>	<u>622,803</u>	<u>668,451</u>
Expenditure					
<i>Costs of generating funds:</i>					
Charity shop	2	295,198	-	295,198	328,264
Fund raising efforts		1,682	-	1,682	
1,975					
Charitable activities					
Direct charitable expenditure	4	272,228	-	272,228	340,933
Total expenditure		<u>569,108</u>	<u>-</u>	<u>569,108</u>	<u>671,172</u>
Net income for the year (2,721)		<u>53,695</u>	<u>-</u>	<u>53,695</u>	
Fund balances brought forward at 1 January 2020 473,835		471,114	-	471,114	
Fund balances carried forward at 31 December 2020 471,114		<u>524,809</u>	<u>-</u>	<u>524,809</u>	

All amounts relate to continuing activities.

The notes on pages 11 to 15 form part of these financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
- MANCHESTER AND SALFORD BRANCH**

Balance sheet at 31 December 2020

	Note	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	10	1,850	-		
Current assets					
Stocks	11	2,814		414	
Debtors	12	59,959		173,975	
Cash at bank and in hand		496,598		309,830	
		559,371		484,219	
Creditors: amounts falling due within one year	13	36,412		13,105	
Net current assets		522,959		471,114	
Total assets less current liabilities		524,809		471,114	
Funds	14	524,809		471,114	

These financial statements were approved by the trustees on 21 September 2021 and signed on its behalf by:



K Frost Trustee



C Lau

Trustee

The notes on pages 11 to 15 form part of these financial statements.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
- MANCHESTER AND SALFORD BRANCH**

Statement of Cash Flows for the year ended 31 December 2020

	2020 £	2019 £
Cash flows from operating activities:		
Net income for the year	53,695	(2,721)
Adjustments for:		
Depreciation	-	853
Interest received	(294)	(735)
Increase/Decrease in stocks	(2,400)	253
(Increase)/Decrease in debtors	114,016	(148,668)
Increase/(Decrease) in creditors	23,307	(3,260)
Net cash generated/(used) by operating activities	188,324	(154,278)
Cash flows from investing activities		
Purchase of fixed assets	(1,850)	-
Interest received	294	735
	186,768	(153,543)
Change in cash and cash equivalents in the period		
Cash and cash equivalents at 1 January	309,830	463,373
Cash and cash equivalents at 31 December	496,598	309,830
Represented by:		
Cash at bank and in hand	496,598	309,830

1 Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention, and are in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as set out in the Statement of Recommended Practice- Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2020 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern, even in the present Covid-19 climate, for at least the next twelve months.

Donations and grants

Income from donations and grants, including capital grants, is included in incoming resources when these are received, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred to those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre conditions for use have been met.
- When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Intangible income

Intangible income, which comprises donated goods and services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by the third party.

Income

Income is accounted for on an accruals basis, in particular, credit for income arising from legacies, subscriptions and donations is taken in the year these sums are received or entitlement to receipt has been identified. Trading income arises from shop sales to third parties, excluding VAT where appropriate.

Depreciation

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets, over their expected useful lives. It is calculated at the following rates:

Vehicles	-	20% per annum
Office equipment	-	10% per annum
Leasehold improvements	-	over the lifetime of the lease

Stocks

Stocks are valued at the lower of cost and net realisable value.

Taxation

The society is exempt from tax due to its charitable status.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - MANCHESTER AND SALFORD BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)

Resources expended

Resources expended are included in the statement of Financial Activities on an accruals basis, inclusive of any VAT that cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Fund accounting

Funds held by the charity are either:

- Unrestricted general funds – these are funds that can be used in accordance with the charity's objects at the discretion of the trustees.
- Designated funds – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

2 Trading Income

	2020	2020	2019	2019
	£	£	£	£
Shop sales		185,925		371,344
Less: Packaging and other direct costs		1,330		-
		184,595		371,344
Expenses:				
Salaries	180,369		192,795	
Heat & light	6,437		7,709	
Rent rates & insurance	70,742		84,786	
Repairs & renewals	14,441		17,653	
Waste removal	5,626		5,254	
Sundry shop expenses	3,074		7,894	
Telephone	3,445		1,763	
Motor & travel expenses	2,137		1,945	
Professional fees	-		1,131	

Bookkeeping and payroll	2,746		3,849
Bank and credit card charges	3,885		2,780
Audit/Examination (Governance note 5)	966		705
		293,868	
			328,264
Shop trading profit		(109,273)	
			43,080

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
- MANCHESTER AND SALFORD BRANCH**

Notes forming part of the financial statements for the year ended 31 December 2020

3 Other income	2020	2019
£		
£		
Pet insurance commission		
3,257	1,441	
Neutering grants		
-	18,075	
Other miscellaneous income		
224	728	
Gifts in Kind		
9,934	9,693	
Covid grants		
72,336	-	
Covid Job retention scheme		
62,934	-	
	148,685	
29,937		
4 Direct charitable expenditure	2020	
2019		
	£	£
Salaries		105,929
69,957		
Animal centre costs (Boarding costs)		56,049
41,977		
Veterinary fees, rehoming and ancillary expenses		
70,203	46,868	
Telephone	818	3,202
Motor and travel		6,943
6,463		
Printing, stationery & adverts		395
1,517		
Sundry expenses		2,101
2,688		

Depreciation - vehicles	-
853	
Animal adoption centre redevelopment costs	-
140,956	
Governance costs (Note 5)	2,254
1,645	
Support costs (Note 5)	27,536
24,807	
	272,228
340,933	

5 Analysis of governance and support costs (see notes 2 and 4)

The Trust initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below shows the basis for apportionment and the analysis of support and governance costs.

Direct charitable expenditure	2020 General support	Governance	Total	2019 General support	Governance	Total	Basis of apportionment
	£	£	£	£	£	£	
Salaries	18,481		18,481	11,695		11,695	Allocated on time spent
Heat & light	-		-	205		205	Expense cost and usage
Telephone	811		811	716		716	Expense cost and usage
Rent, rates & insurance	972		972	5,366		5,366	Expense cost and usage
Printing, stationery and advertising	-		-	644		644	Expense cost and usage
Bank charges	102		102	398		398	Expense cost and usage
Bookkeeping and payroll	1,176		1,176	1,647		1,647	Allocated on time spent
Audit and accountancy		2,254	2,254		1,645	1,645	Governance
Sundry	150		150	951		951	Expense cost and usage
Irrecoverable vat	5,844		5,844	2,634		2,634	Expense cost and usage
Contribution to Headquarters	-		-	551		551	Expense cost and usage
	<u>27,536</u>	<u>2,254</u>	<u>29,790</u>	<u>24,807</u>	<u>1,645</u>	<u>26,452</u>	

Trading expenses

Audit and accountancy	966	966	705	705	Governance
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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - MANCHESTER AND SALFORD BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020
(Continued)

6 Payroll costs

£ £

Wages and salaries	286,910
258,436	
Social security costs	13,312
12,370	
Pension costs	4,557
3,641	
	<u>304,779</u>
274,447	

The average number of employees during the year was 20 (2019: 18)

The Trust considers its key management personnel comprise the trustees and the Branch Manager. The total employment benefits including employer pension contributions of the key management personnel were £27,542 (2019: £27,229). There are no employees who received total employee benefits of more than £60,000 (2019: None).

7 Remuneration of trustees and members

None of the trustees or members received remuneration or expenses for their services to the charity.

8 Related party transactions

There were no related party transactions in the year.

9 Auditors remuneration

The auditor's remuneration consisted of the audit fee of £Nil (2019: £2,150).

10 Tangible assets

	Leasehold improvements	Motor vehicles	Office equipment	Total
	£	£	£	£
<i>Cost</i>				
At beginning of year	15,469	18,598		5,256
39,323				
Additions	-	1,850	-	1,850
At end of year	<u>15,469</u>	<u>20,448</u>		<u>5,256</u>
41,173				
<i>Depreciation</i>				
At beginning of year	15,469	18,598		5,256
39,323				
Charge for the year	-	-	-	-
At end of year	<u>15,469</u>	<u>18,598</u>		<u>5,256</u>
39,323				
<i>Net book value</i>				
At 31 December 2020	-	1,850	-	
1,850				

At 31 December 2019 - - - -

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
- MANCHESTER AND SALFORD BRANCH**

**Notes forming part of the financial statements for the year ended 31 December
2020 (Continued)**

11 Stocks

	2020	2019
	£	£
Goods for resale	2,814	414

12 Debtors

	2020	2019
	£	£
Prepayments and accrued income		30,394
29,081		
VAT recoverable	5,601	6,095
Pipeline Legacies	23,964	
138,799		
	59,959	
173,975		

13 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	21,725	4,509
Accruals	14,687	8,596
	36,412	13,105

14 Funds

	2020	2019
	£	£
Unrestricted	524,809	342,070
Designated		
Animal adoption centre	-	129,044
	524,809	471,114
Restricted	-	
	524,809	471,114

15 Lease commitments

The Branch had annual operating lease commitments as follows:		2020	2019
	£	£	
Land and buildings			
Within one year	89,920		89,920
Between two and five years	268,860		286,780
	358,780		376,700
	=====	=====	