

**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

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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.

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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

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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
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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.

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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
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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

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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
	=====	=====	