

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

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.