

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.

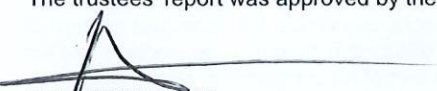
Structure, governance and management

The charity is an unincorporated charity.

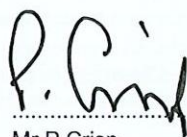
The trustees who served during the year and up to the date of signature of the financial statements were:

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>

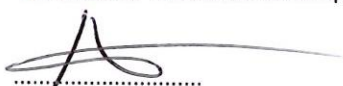
RSPCA MANCHESTER AND SALFORD BRANCH

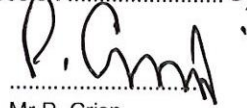
BALANCE SHEET

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

