

RSPCA MANCHESTER AND SALFORD BRANCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Company Registration No. (England and Wales)

RSPCA MANCHESTER AND SALFORD BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

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

RSPCA MANCHESTER AND SALFORD BRANCH

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RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

Objectives and activities

The RSPCA Manchester and Salford branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas covered by the two cities named in the branch title.

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch, in accordance with the policies of the Society.

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

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

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

How our activities deliver public benefit

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following paragraphs of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health, financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. We provide subsidised neutering and micro chipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme and community events respectively. This work helps to control animal populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

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

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

We rehome animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them. We respond to enquiries from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need. We also offer free animal care advice where appropriate. The public benefits through the promotion of responsible pet ownership. Within the terms of our governing document, we support the National Society and other RSPCA branches. We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

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

Achievements and performance

Branch Manager Report

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

Animal Centre Successes

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

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

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

Our People

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

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

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Retail Highlights

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

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

Partnerships that Make a Difference

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

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

Financial Matters

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

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

Financial review and reserves policy

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

RSPCA MANCHESTER AND SALFORD BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Investment Policy

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

Risk Review

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

Plans for future periods

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

Structure, governance and management

The charity is an unincorporated charity.

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

Mr M L Seddon

Ms O Clayton

(Resigned 17 July 2024)

Mr D M Jones

Mr P Crisp

Ms S Shimi

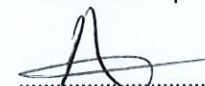
Ms J Darlington

(Resigned 17 July 2024)

Ms A Coleman

(Appointed 21 February 2024)

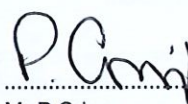
The trustees' report was approved by the Board of Trustees.



Mr M L Seddon

Trustee

Date: 7/6/25



Mr P Crisp

Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA MANCHESTER AND SALFORD BRANCH

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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



Champion TLL Limited

P Bell ACCA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Date: 07/06/25

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

RSPCA MANCHESTER AND SALFORD BRANCH

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

FOR THE YEAR ENDED 31 DECEMBER 2024

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

RSPCA MANCHESTER AND SALFORD BRANCH

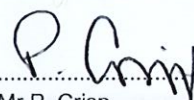
BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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


Mr M L Seddon
Trustee


Mr P Crisp
Trustee

RSPCA MANCHESTER AND SALFORD BRANCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

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

RSPCA MANCHESTER AND SALFORD BRANCH

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

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

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

1.4 Income

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

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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

1.5 Expenditure

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

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

6 Income from investments

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

7 Expenditure on raising funds

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs

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

10 Net movement in funds

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

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Employees

(Continued)

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

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

13 Taxation

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

14 Tangible fixed assets

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Stocks

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

16 Debtors

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

17 Creditors: amounts falling due within one year

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

18 Retirement benefit schemes

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

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

19 Restricted funds

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

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

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

20 Unrestricted funds - designated

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

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

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Unrestricted funds

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

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

22 Analysis of net assets between funds

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

23 Related party transactions

Transactions with related parties

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

RSPCA MANCHESTER AND SALFORD BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Related party transactions

(Continued)

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

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

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

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