# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - ROCHDALE AND DISTRICT BRANCH

England & Wales · Charity number 232257

## Details

| | |
|---|---|
| Other names | RSPCA - ROCHDALE AND DISTRICT BRANCH |
| Status | Registered |
| Legal form | Other |
| Registered | 1962-12-13 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | RSPCA<br>Hollingworth Lake Country Park<br>Rakewood Road<br>Littleborough<br>Lancashire<br>OL15 0AQ |
| Phone | 01706861818 |
| Email | rspcarochdale@btconnect.com |
| Website | www.rspca-rochdale.org.uk |

## Activities

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

**Activities:** ANIMAL WELFARE

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** ROCHDALE AND DISTRICT.
- Rochdale

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-12-31 | £699,218 | £817,035 | £1,456,109 | 27 |
| 2024-12-31 | £708,278 | £817,626 | £1,573,926 | 26 |
| 2023-12-31 | £548,618 | £915,169 | £1,683,274 | 27 |
| 2022-12-31 | £850,852 | £733,723 | £2,049,825 | 27 |
| 2021-12-31 | £2,379,566 | £615,249 | £1,932,696 | 27 |
| 2020-12-31 | £705,456 | £589,498 | £168,379 | 30 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **DAVID DOUGLASS CANAVAN** | Chair | |
| ELIZABETH HYLAND | | |
| JACQUELINE POKE | | 2013-07-09 |
| JEANNETTE CANAVAN | | |
| JON MUFF | | |
| Lauren Taylor | | 2022-05-26 |
| Louisa Arthur | | 2024-07-17 |

# Accounts

# ROYAL SOCIETY FOR THE PREVENTION
# OF CRUELTY TO ANIMALS (RSPCA)
# ROCHDALE AND DISTRICT BRANCH

## REPORT AND UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2025

**Registered Charity Number 232257**

**RSPCA ROCHDALE AND DISTRICT BRANCH**

**Annual report and financial statements for the year ended 31 December 2025**

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**Trustees**



**Branch address**

RSPCA Hollingworth Lake Country Park, Rakewood Road, Littleborough, Lancashire, OL15 0AQ

**Registered charity number**

232257

**Independent examiner**

RSM UK Tax and Accounting Limited, Davidson House, Forbury Square, Reading, Berkshire. RG1 3EU

**Bankers**

NatWest Bank PLC, Town Hall Square, Rochdale, OL16 1LL

**Solicitors**

AST Hampsons, 7 South Parade, Rochdale, OL16 1LR

The trustees present their report and financial statements for the year ended 31 December 2025. The charity is registered, No. 232257, with the Charity Commission. The RSPCA is a charity incorporated by the RSPCA Act 1932.The Act authorises a branch network. Each branch is an unincorporated association registered as an independent charity. The governing document is the RSPCA Branch Rules. Each branch has a Board of Trustees all of whom must be a member of the RSPCA.

**Constitution, objects and policies**

The charity exists to promote animal welfare, to support the RSPCA Inspectorate and to prevent cruelty to animals. It provides temporary accommodation and operates a rehoming service for dogs, cats and miscellaneous small domestic animals. It operates as a separate charity but is required to adhere to the rules and regulations of the National Society. It accepts the guidance of the National Society.

**Appointment of trustees**

The trustees who served during the year were:

| | |
|---|---|
| Mr David Canavan | Chair |
| Ms Jackie Poke | Treasurer |
| Mr Jon Muff | Trustee |
| Mrs Jeannette Canavan | Secretary |
| Mrs Elizabeth Hyland | Trustee |
| Ms June Irving | Trustee (deceased 28 April 2026) |
| Ms Louisa Arthur | Trustee |
| Mrs Lauren Taylor | Trustee |

New trustees are required to have a minimum three months RSPCA membership and can be nominated by two Branch members of three months standing. They are elected by a simple majority vote for a period of twelve months at the Annual General Meeting. Each new trustee is given an induction course and appropriate training to enable them to undertake their role properly.

The Board needs to consist of a minimum of seven and a maximum of fourteen trustees.

The trustees have the power to co-opt up to three further trustees.

The Board of Trustees manages the affairs of the Branch. Three senior staff have been appointed to form a management team and have individual responsibility for Financial Management and Administration, Fundraising and Income Generation and Animal Centre and Animal Welfare. The managers report to the Board of Trustees through a single trustee who has line management responsibility.

**Annual and financial review**

**Chair's Report to Members 2025**

The RSPCA Rochdale & District Branch is an unincorporated charitable association and is an autonomous branch of the national RSPCA, carrying out animal welfare work in the Borough of Rochdale, which includes the Townships of Heywood, Middleton, Pennines (Littleborough, Milnrow, Newhey), Whitworth and Todmorden.
An important part of our mission is to promote kindness and to prevent or suppress cruelty to animals by all lawful means, and we work hard to provide proper care for those animals who have been mistreated or abandoned.

In presenting this report I shall indicate the key areas of trustee focus within the overall operation and development of RSPCA Rochdale & District. During 2025 the trustees met regularly to consider operating issues, receive reports and determine action. I would wish to convey my thanks to our trustees for their commitment to the branch and animal welfare. It has been an important and challenging year, during which trustees have been required to consider detailed and lengthy reports to enable them to have a strategic overview and to make key operational decisions. The environment in which the Branch operates has changed significantly both in terms of animal welfare and also the general issues of managing an organisation. It is a great credit to our trustees that they devote their time and expertise to consideration of what are increasingly complex matters.

Day to day operational activity is the responsibility of our three senior managers who report to the Board of Trustees through a trustee delegated to undertake line management responsibility on behalf of the Trustees. Jackie Brooks deals with overall administration and finance, Shirley Mellor manages our charity shop portfolio together with ebay and other online sales and Chan Taylor has responsibility for the management of our animal centre and animal welfare issues. They form an excellent team and the Board of Trustees is grateful for their dedication and support during the year.

The new location in a country park has created opportunities for the branch but the prominent position has also resulted in members of the public bringing animals directly to the centre. This is particularly true of wildlife casualties. These often require specialist knowledge and care. It is a great credit to our staff team that they have attended suitable training and developed critical knowledge and experience.

The new centre has been able to provide care to over 300 animals desperately in need during the year. It is a key function of an RSPCA branch to support the work of the RSPCA inspectorate by receiving animals that have been abused, abandoned or injured. A significant number of the animals in our care are cats. RSPCA statistics indicate that the number of abused or abandoned cats has increased by over 25%. Many of the animals received by the centre need a great deal of care and include pregnant females and kittens. All the animals receive vet care, they are neutered, vaccinated and microchipped before rehoming and great care is taken to match them with suitable adopters. There is a team of dedicated volunteers who support the staff by socialising the animals, especially the cats, to prepare them for rehoming.

It is a great credit to the Trustees, staff, volunteers and supporters that so many wonderful animals who have needed our care have been helped during the year. However there has been an ongoing increase in operational costs and welfare demands. Rochdale is an area recognised as one of the worst areas of social deprivation and poverty which creates the double challenge of serious animal welfare demands and the difficulty of raising income to support our work. Our animal centre is very public facing, being located in a very popular country park.

Recently the national RSPCA has increased its marketing spend to almost 25% of total income with a figure of over £35m. This supports specialist media input which gives the Society very considerable market penetration. The national Society and the branch are both projecting the RSPCA as the brand in seeking support and fundraising. Recent analysis shows clearly the majority of people who indicate support for the RSPCA do not appreciate the difference. This is clearly demonstrated by the issue of legacies. High quality advertising by the national society offers a will writing service and encourages people to leave a legacy to the RSPCA. Legacies to the branches however are specifically excluded even though over 80% of the rehabilitation and rehoming is undertaken by the branch network. Many RSPCA supporters are both surprised and annoyed when they become aware of this. The Branch clearly cannot compete with the national marketing strategy which leads people to believe that they are supporting this Branch when in fact they are donating to the national RSPCA.

The trustees have therefore made the decision to support the welfare work of the RSPCA but to seek to use the concept of Hollingworth Lake Animal Centre to provide market identity and to seek to ensure that people wishing to support the Branch are aware of the issues. By working hard to present a positive image of the Branch the trustees and staff are able to maximise local support.

During the year the Friends scheme has continued to expand and the Branch has received a number of legacies. The kindness of our supporters will help us to ensure that many animals will be given the opportunity to live a secure and happy life.

A key focus for the trustees has been ensuring an adequate income stream to underpin the operational security of the Branch. The Branch has an excellent facility and is located in a prime location. It is our ability to engage directly with supporters in the Branch area either directly or through local media which underpins the income generation strategy. This is clearly demonstrated by the increasing income generated through our Animal Centre shop, by the increasing use of our meeting room facilities and by the considerable expansion of the Friends scheme. The charity shops and ebay operation has stabilised during the year.

**David Canavan**
**Trustee and Chair**
RSPCA Rochdale & District Branch

**Financial review**

During the year the charity received income totalling £699,218 (2024: £708,278) and incurred expenditure of £817,035 (2024: £817,626). At the year end the total reserves carried forward were £1,456,109 (2024: £1,573,926).

**Reserves policy**

The trustees aim to secure sufficient regular income and a reserve balance to support the animal centre facilities.

The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

**Future developments**

The branch is currently refining its Income Generation Strategy and as part of this is proposing to build closer links with the community through improved volunteer facilities.

In addition, it is hoped to increase wildlife provision.

It is anticipated that the site at Hollingworth Lake will create new opportunities for the charity in the future.

**Risk management and income generation policy**

Measures are in place to minimise any risk resulting in loss of income. We consult independent advisers and the business unit of our bank. We consistently review our income generation opportunities and have implemented stepped income levels for short to medium and medium to long-term needs through regularly targeted and monitored sources, such as shops, committed giving and collection boxes.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery for all operational aspects of the RSPCA Rochdale and District Branch. All procedures are regularly reviewed to ensure they are efficient and appropriate to our needs.

**Investment policy**

The policy is to retain some long-term investments where possible, but to have a consistently managed portfolio at the bank which is accessible for operational cash flow in the short term at the best interest rate available to us. The operational current account is linked directly to the Business Reserve account and only the appropriate operational level is maintained without interest, any amount over this sum being automatically transferred to the Reserve account on a daily basis.

**Market value of land and buildings**

The premises have not been the subject of an external valuation and are included in the accounts at cost.

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## Statement of Trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

## Approval

This report was approved by the trustees on ..19/6/26

**Mr D Canavan**
**Chair**

**RSPCA ROCHDALE AND DISTRICT BRANCH**

**Independent Examiner's Report to the Trustees of RSPCA Rochdale Branch**

I report to the trustees on my examination of the accounts of RSPCA Rochdale and District Branch ('the charity') for the year ended 31 December 2025, which are set out on pages 6 to 19.

## Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

## 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 The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable 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 accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed: Kerry Gallagher

Name: **Kerry Gallagher FCA DchA**
Name of applicable listed body: **The Institute of Chartered Accountants in England and Wales**
Relevant professional qualification or membership of professional body: **Chartered Accountant**

**ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED**
Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU
Date: 30/06/26

RSPCA ROCHDALE AND DISTRICT BRANCH

**Statement of financial activities for the year ended 31 December 2025**

| | Note | Unrestricted 2025 £ | Unrestricted 2024 £ |
|---|---|---|---|
| **Income and endowments from:** | | | |
| Donations and legacies | 3 | 122,644 | 127,247 |
| Charitable activities | 6 | 50,184 | 27,121 |
| Other trading activities | 4 | 493,274 | 482,418 |
| Investment income | 5 | 1,798 | 2,324 |
| Other receipts | 7 | 31,318 | 69,168 |
| **Total** | | 699,218 | 708,278 |
| **Expenditure on:** | | | |
| Raising funds | 8 | 410,274 | 415,339 |
| Charitable activities and governance costs | 8 | 406,761 | 402,287 |
| **Total** | | 817,035 | 817,626 |
| **Net (expenditure)** | | (117,817) | (109,348) |
| **Net movement in funds** | | (117,817) | (109,348) |
| **Reconciliation of funds:** | | | |
| Total funds brought forward | | 1,573,926 | 1,683,274 |
| **Total funds carried forward** | | 1,456,109 | 1,573,926 |

The notes on pages 9 to 19 form part of these financial statements.

## RSPCA ROCHDALE AND DISTRICT BRANCH

**Balance sheet at 31 December 2025**

| | Note | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 11 | | 1,221,720 | | 1,291,501 |
| **Current assets** | | | | | |
| Stocks | 12 | 7,348 | | 5,946 | |
| Debtors | 13 | 138,001 | | 151,530 | |
| Cash at bank | | 177,010 | | 207,887 | |
| | | 322,359 | | 365,363 | |
| **Creditors: amounts falling due within one year** | 14 | (87,970) | | (82,938) | |
| **Net current assets** | | | 234,389 | | 282,425 |
| **Total assets less current liabilities** | | | 1,456,109 | | 1,573,926 |
| **Net assets** | | | 1,456,109 | | 1,573,926 |
| **Funds** | | | | | |
| Unrestricted funds | 15 | | 1,456,109 | | 1,573,926 |
| **Total funds** | | | 1,456,109 | | 1,573,926 |

The financial statements on pages 6 to 19 were approved and authorised for issue by the Trustees on ...17/6/26

| | |
|---|---|
| D Canavan | J Poke |
| **Chair** | **Treasurer** |
| **Trustee** | **Trustee** |

The notes on pages 9 to 19 form part of these financial statements.

**Statement of Cash flows for the year ended 31 December 2025**

| | Note | 2025<br>£ | 2024<br>£ |
|---|---|---|---|
| **Cash flows from operating activities: Net cash used in operating activities** | **19** | (29,843) | (232) |
| **Cash flows from investing activities** | | | |
| Purchase of tangible fixed assets | | (2,832) | (547) |
| Interest received | | 1,798 | 2,324 |
| **Net cash (used in)/ used from investing activities** | | (1,034) | 1,777 |
| **Change in cash and cash equivalents in the year** | | (30,877) | 1,545 |
| **Cash and cash equivalents at 1 January 2025** | | 207,887 | 206,342 |
| **Cash and cash equivalents at 31 December 2025** | | 177,010 | 207,887 |
| **Represented by** | | | |
| Cash at bank and in hand | | 177,010 | 207,887 |
| | | **177,010** | **207,887** |

## 1 Accounting policies

***Charity information***
RSPCA Rochdale and District Branch is a charity registered in England and Wales by the Charity Commission (charity number 232257). Details of the principal address are given on the information page of the financial statements. The charity's operations and principal activities are described in the Trustees' Report.

***Basis of accounting***
The financial statements have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

The principal accounting policies adopted are set out below.

The RSPCA Rochdale and District Branch meets the definition of a public benefit entity under FRS 102.

***Going concern***
The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Hollingworth Lake Animal Centre as an important facility for animal welfare.. Due to this the trustees have prepared the financial statements on a going concern basis.

***Stocks***
Stocks are stated at the lower of cost or net realisable value. The charity receives a considerable amount of donated goods for resale through its charity shop.

***Incoming resources***
All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charity shops and internet sites are included when receivable.

Income from grants, donations, legacies and other similar incoming resources are included in the year in which they are receivable subject to the terms for recognition of income as set out in the SORP being satisfied.

**1 Accounting policies *(continued)***

***Resources expended***
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. The costs of generating funds in relation to charitable activities include all those resources incurred by the charity in undertaking its work to meet those charitable activities. Such costs include the direct costs of the charitable activity together with those support costs incurred to enable those activities to be undertaken.

Governance costs include the costs of arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds.

***Irrecoverable VAT***
Irrecoverable VAT is charged as a cost to the Statement of Financial Activities.

***Fund accounting***
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors. The permitted use of the restricted funds is set out in the notes to the financial statements.

Designated funds comprise of unrestricted funds which have been set aside for specific purposes. The intended use of any designated funds is set out in the notes to the financial statements.

***Tangible fixed assets and depreciation***
Tangible fixed assets are included at cost. Depreciation is provided to write off the costs less estimated residual values, of all fixed assets, except freehold premises, over their expected useful lives. It is calculated at the following rates:

| | |
|---|---|
| Motor vehicles | - 25% straight line |
| Office equipment | - 15% straight line |
| Improvements to property | - 5% straight line |

***Operating lease agreements***
Rentals payable under operating leases are charged in the profit and loss account on a straight-line basis over the lease term.

***Donated goods and voluntary labour***
The charity received donated goods for resale through its charity shops. The charity is also in benefit from the many hours of voluntary labour donated by its supporters in relation to running the charity shops, fundraising and administration. The value of these goods and services has not been evaluated.

***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, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument and are offset only when the charity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously

## 1 Accounting policies *(continued)*

***Financial assets***

Other debtors which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

***Financial liabilities***

Financial instruments are classified as liabilities according to the substance of the contractual arrangements entered into.

Other creditors payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

## 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 on-going 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.

No critical accounting estimates and judgments have been made in preparing these financial statements.

## 3 Donations and legacies

| | Unrestricted | |
|---|---|---|
| | Total 2025 | Total 2024 |
| | £ | £ |
| Donations and gifts | 45,227 | 45,394 |
| Legacies | 77,417 | 63,670 |
| Grants | - | 18,183 |
| | 122,644 | 127,247 |

## 4 Other trading activities

| | Unrestricted | |
|---|---|---|
| | **Total 2025 £** | **Total 2024 £** |
| Shop income- | | |
| Rochdale | 64,718 | 61,472 |
| Middleton | 83,754 | 84,391 |
| Littleborough | 56,867 | 45,238 |
| Heywood | 69,561 | 67,011 |
| Todmorden | 57,319 | 42,965 |
| Whitworth | 57,712 | 61,968 |
| Animal centre | 42,276 | 61,332 |
| Branch fundraising | 28,000 | 21,335 |
| Internet sales | 33,067 | 36,706 |
| | 493,274 | 482,418 |

## 5 Investment income

| | Unrestricted | |
|---|---|---|
| | **Total 2025 £** | **Total 2024 £** |
| Bank account interest | 1,798 | 2,324 |

## 6 Charitable activities

| | Unrestricted | |
|---|---|---|
| | **Total 2025 £** | **Total 2024 £** |
| Adoptions etc. | 50,184 | 27,121 |

## 7 Other receipts

| | Unrestricted | |
|---|---|---|
| | **Total 2025** | **Total 2024** |
| | **£** | **£** |
| Pet insurance | 2,385 | - |
| Headquarter subscriptions | 186 | 242 |
| Rochdale Borough Council recharges | 27,987 | 66,256 |
| Room hire | 760 | 2,670 |
| | 31,318 | 69,168 |

## 8 Expenditure

| | Basis of allocation | Governance costs £ | Charitable activities £ | Activities for raising funds £ | Unrestricted Total 2025 £ | Unrestricted Total 2024 £ |
|---|---|---|---|---|---|---|
| **Costs directly allocated to activities** | | | | | | |
| Kennels, cattery, neutering, vet fees and other direct costs | Direct | - | 65,456 | 2,684 | 68,140 | 65,861 |
| Advertising | Direct | - | 220 | 315 | 535 | 1,121 |
| Salaries and wages | Staff Time | - | 194,077 | 246,000 | 440,077 | 419,434 |
| Office costs | Direct | - | 15,553 | 89,123 | 104,676 | 146,029 |
| Motor and travelling expenses | Direct | - | 21,992 | 2,682 | 24,674 | 20,950 |
| Independent Examination and Accountancy | Usage | 12,669 | - | - | 12,669 | 12,091 |
| Legal and professional fees | Usage | - | 4,720 | 129 | 4,849 | 13,623 |
| Irrecoverable VAT | Direct | - | - | - | - | (9,560) |
| **Support costs allocated to activities** | | | | | | |
| Salaries and wages | Staff Time | - | 4,304 | 21,520 | 25,824 | 24,678 |
| Office costs | Usage | - | 9,126 | 35,281 | 44,407 | 36,732 |
| Bank charges | Usage | - | 2,978 | 4,696 | 7,674 | 6,627 |
| Depreciation | Usage | - | 72,337 | 276 | 72,613 | 72,537 |
| Disposal of fixed assets | Usage | - | - | - | - | - |
| Insurance | Usage | - | 2,991 | 7,108 | 10,099 | 8,197 |
| Sundry costs | Usage | - | 338 | 460 | 798 | (694) |
| | | 12,669 | 394,092 | 410,274 | 817,035 | 817,626 |

## 9 Net outgoing resources are stated after charging/(crediting):

| | 2025 £ | 2024 £ |
|---|---|---|
| Depreciation | 72,613 | 72,537 |
| Independent examiner fees | 3,305 | 3,150 |

## 10 Staff costs and trustees' remuneration

| | 2025 £ | 2024 £ |
|---|---|---|
| Wages | 401,520 | 405,075 |
| Social security costs | 39,313 | 25,469 |
| Pension | 25,068 | 13,568 |
| | 465,901 | 444,112 |
| The average number of employees during the year was: | 27 | 26 |

No employee received remuneration amounting to more than £60,000 (2024: £60,000) in either year.

No trustee expenses have been incurred in 2025 or 2024.

## 11 Tangible fixed assets

| | Long leasehold property | Office equipment | Motor vehicles | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| *Cost* | | | | |
| At 1 January 2025 | 1,434,483 | 2,208 | 8,500 | 1,445,191 |
| Addition | 2,109 | 723 | - | 2,832 |
| At 31 December 2025 | 1,436,592 | 2,931 | 8,500 | 1,448,023 |
| *Deprecation* | | | | |
| At 1 January 2025 | 144,147 | 1,043 | 8,500 | 153,690 |
| Charge | 72,337 | 276 | - | 72,613 |
| Disposals | - | - | - | - |
| At 31 December 2025 | 216,484 | 1,319 | 8,500 | 226,303 |
| *Net book value* | | | | |
| At 31 December 2025 | 1,220,108 | 1,612 | - | 1,221,720 |
| At 31 December 2024 | 1,290,336 | 1,165 | - | 1,291,501 |

All the closing net book values represent fixed assets used for direct charitable purposes. Long leasehold property relates to the Hollingworth Lake Visitors Centre which is held on a 125 year lease from Rochdale Borough Council.

## 12 Stocks

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Finished goods held for resale | 7,348 | 5,946 |

## 13 Debtors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other debtors | 36,732 | 16,986 |
| Prepayments and accrued income | 101,269 | 134,544 |
| | 138,001 | 151,530 |

Included within accrued income is an amount of £80,000 (2024: £120,000) which is due to the charity on the exit of the old premises. This amount will be received over a 5-year period. All other amounts shown under debtors fall due for payment within one year.

## 14 Creditors: amounts falling due within one year

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Trade creditors | 49,648 | 47,679 |
| Other taxes and social security costs | 5,238 | 4,694 |
| Accruals and deferred income | 33,084 | 30,565 |
| | 87,970 | 82,938 |

## 15 Fund balances

| | Unrestricted General<br>£ | Total<br>£ |
|---|---|---|
| At 1 January 2025 | 1,573,926 | 1,573,926 |
| Incoming resources | 699,218 | 704,701 |
| Resources expended | (817,035) | (822,518) |
| Transfer | - | - |
| At 31 December 2025 | 1,456,109 | 1,456,109 |

**Fund balances**

| | Unrestricted General<br>£ | Total<br>£ |
|---|---|---|
| At 1 January 2024 | 1,683,274 | 1,683,274 |
| Incoming resources | 708,278 | 708,278 |
| Resources expended | (817,626) | (817,626) |
| Transfer | - | - |
| At 31 December 2024 | 1,573,926 | 1,573,926 |

## 16 Analysis of net assets between funds

| | Unrestricted General<br>£ | Total<br>£ |
|---|---|---|
| Fund balances at 31 December 2025 are represented by: | | |
| Tangible fixed assets | 1,221,720 | 1,221,720 |
| Current assets | 322,359 | 322,359 |
| Current liabilities | (87,970) | (87,970) |
| Total net assets | 1,456,109 | 1,456,109 |

## 16. Analysis of net assets between funds (continued)

| | Unrestricted General £ | Total £ |
|---|---|---|
| Fund balances at 31 December 2024 are represented by: | | |
| Tangible fixed assets | 1,291,501 | 1,291,501 |
| Current assets | 365,363 | 365,363 |
| Current liabilities | (82,938) | (82,938) |
| Total net assets | 1,573,926 | 1,573,926 |

## 17 Trustee indemnity insurance

The charity does not pay any indemnity insurance on behalf of the trustees.

## 18 Commitments under operating leases

As at 31 December 2025 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as set out below:

| | 2025 | | 2024 | |
|---|---|---|---|---|
| Operating leases which expire: | Land and buildings £ | Other £ | Land and buildings £ | Other £ |
| Within one year | 63,279 | - | 63,279 | - |
| Between two and five year | 3,750 | - | 18,750 | |
| | 67,029 | - | 82,029 | - |

## 19 Cash generated from operations

**Reconciliation of net expenditure to net cash flow from operating activities**

| | 2025 £ | 2024 £ |
|---|---|---|
| Net expenditure for the year | (117,817) | (109,348) |
| Adjustments for | | |
| Investment income | (1,798) | (2,324) |
| Depreciation of tangible fixed assets | 72,613 | 72,537 |
| Operating cash flows before movement in working capital | | |
| (Increase)/decrease in stock | (1,401) | 324 |
| Decrease in debtors | 13,528 | 32,473 |
| Decrease in creditors | 5,032 | 6,106 |
| Net cash used in operating activities | (29,843) | (232) |

## 20 Related party transactions

During the year and in the normal course of business on an arms length basis, the charity received sundry income from and incurred expenditure relating to RSPCA National Society.

The charity is constituted in accordance with the rules of the RSPCA National Society.

## 21 Ultimate controlling party

The charity's ultimate controlling party is its board of trustees.

The following page does not

form part of the statutory

financial statements of the charity

**RSPCA ROCHDALE BRANCH**

**Income and expenditure accounts for the year ended 31 December 2025**

| | Restricted funds £ | Unrestricted funds £ | 2025 £ | 2024 £ |
|---|---|---|---|---|
| **Income** | | | | |
| Legacies | - | 77,417 | 77,417 | 63,670 |
| Donations and gifts | - | 45,227 | 45,227 | 45,394 |
| Grants | - | - | - | 18,183 |
| Branch appeals and fundraising | - | 28,000 | 28,000 | 36,706 |
| Animal centre adoptions etc | - | 50,184 | 50,184 | 27,121 |
| Internet sales | - | 33,067 | 33,067 | 21,335 |
| - Charity shop (Rochdale) | - | 64,718 | 64,718 | 61,472 |
| - Charity shop (Middleton) | - | 83,754 | 83,754 | 84,391 |
| - Charity shop (Littleborough) | - | 56,867 | 56,867 | 45,238 |
| - Charity shop (Heywood) | - | 69,561 | 69,561 | 67,011 |
| - Charity shop (Todmorden) | - | 57,319 | 57,319 | 42,965 |
| - Charity shop (Whitworth) | - | 57,712 | 57,712 | 61,968 |
| - Animal Centre | - | 42,276 | 42,276 | 61,332 |
| - Bank interest and investment income | - | 1,798 | 1,798 | 2,324 |
| - Sundry receipts | - | 3,331 | 3,331 | 2,912 |
| - Rochdale Borough Council rates recharge | - | 27,987 | 27,987 | 66,256 |
| Total incoming resources | - | 699,218 | 699,218 | 708,278 |
| **Expenditure** | | | | |
| Total consumables | - | 41,497 | 41,497 | 38,702 |
| Wages and salaries | - | 465,901 | 465,901 | 444,112 |
| Rent, rates, water, heat and light | - | 96,774 | 96,774 | 138,475 |
| Insurance | - | 10,099 | 10,099 | 8,197 |
| Telephone | - | 3,252 | 3,252 | 3,932 |
| Repairs and renewals | - | 44,408 | 44,408 | 36,912 |
| Motor and travel expenses | - | 24,674 | 24,674 | 20,950 |
| Postage, printing and stationery | - | 4,651 | 4,651 | 3,623 |
| Advertising | - | 535 | 535 | 1,121 |
| Vet fees | - | 26,187 | 26,187 | 24,045 |
| Bank charges and interest | - | 7,674 | 7,674 | 6,627 |
| Legal and professional fees | - | 4,848 | 4,848 | 13,623 |
| Independent Examination and accountancy fees | - | 12,669 | 12,669 | 12,091 |
| Sundry expenses and cleaning | - | 1,253 | 1,253 | 2,240 |
| Depreciation | - | 72,613 | 72,613 | 72,537 |
| Irrecoverable VAT | - | - | - | (9,560) |
| Total resources expended | - | 817,035 | 817,035 | 817,626 |
| **Net expenditure** | - | (117,817) | (117,817) | (109,348) |

# Accounts

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (RSPCA) ROCHDALE AND DISTRICT BRANCH

## REPORT AND UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2024

**Registered Charity Number 232257**

**RSPCA ROCHDALE AND DISTRICT BRANCH**

**Annual report and financial statements for the year ended 31 December 2024**

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**Trustees**



**Branch address**

RSPCA Hollingworth Lake Country Park, Rakewood Road, Littleborough, Lancashire, OL15 0AQ

**Registered charity number**

232257

**Independent examiner**

RSM UK Tax and Accounting Limited, Davidson House, Forbury Square, Reading,
Berkshire. RG1 3EU

**Bankers**

NatWest Bank PLC, Town Hall Square, Rochdale, Lancashire

**Solicitors**

AST Hampsons, 128 Yorkshire Street, Rochdale, OL16 1LA

The trustees present their report and financial statements for the year ended 31 December 2024. The charity is registered, No. 232257, with the Charity Commission. The RSPCA is a charity incorporated by the RSPCA Act 1932.The Act authorises a branch network. Each branch is an unincorporated association registered as an independent charity. The governing document is the RSPCA Branch Rules. Each branch has a Board of Trustees all of whom must be a member of the RSPCA.

**Constitution, objects and policies**

The charity exists to promote animal welfare, to support the RSPCA Inspectorate and to prevent cruelty to animals. It provides temporary accommodation and operates a rehoming service for dogs, cats and miscellaneous small domestic animals. It operates as a separate charity but is required to adhere to the rules and regulations of the National Society. It accepts the guidance of the National Society.

**Appointment of trustees**

The trustees who served during the year were:

| | |
|---|---|
| Mr David Canavan | Chair |
| Ms Jackie Poke | Treasurer |
| Mr Jon Muff | Trustee |
| Mrs Jeannette Canavan | Secretary |
| Mrs Elizabeth Hyland | Trustee |
| Ms June Irving | Trustee |
| Ms Louisa Arthur | Trustee (appointed 17 July 2024) |
| Mrs Lauren Taylor | Trustee |
| Ms Joanne Crane | Trustee (resigned 17 July 2024) |
| Mr Carl Crane | Trustee (resigned 17 July 2024) |

New trustees are required to have a minimum three months RSPCA membership and can be nominated by two Branch members of three months standing. They are elected by a simple majority vote for a period of twelve months at the Annual General Meeting. Each new trustee is given an induction course and appropriate training to enable them to undertake their role properly.

The Board needs to consist of a minimum of seven and a maximum of fourteen trustees.

The trustees have the power to co-opt up to three further trustees.

The Board of Trustees manages the affairs of the Branch. Three senior staff have been appointed to form a management team and have individual responsibility for Financial Management and Administration, Fundraising and Income Generation and Animal Centre and Animal Welfare. The managers report to the Board of Trustees through a single trustee who has line management responsibility.

**Annual and financial review**

**Chair's Report to Members 2024**

The RSPCA Rochdale & District Branch is an unincorporated charitable association and is an autonomous branch of the national RSPCA, carrying out animal welfare work in the Borough of Rochdale, which includes the Townships of Heywood, Middleton, Pennines (Littleborough, Milnrow, Newhey), Whitworth and Todmorden.
An important part of our mission is to promote kindness and to prevent or suppress cruelty to animals by all lawful means, and we work hard to provide proper care for those animals who have been mistreated or abandoned.

In presenting this report I shall indicate the key areas of trustee focus within the overall operation and development of RSPCA Rochdale & District. During 2024 the trustees met regularly to consider operating issues, receive reports and determine action. I would wish to convey my thanks to our trustees for their commitment to the branch and animal welfare. It has been an important and challenging year, during which trustees have been required to consider detailed and lengthy reports to enable them to have a strategic overview and to make key operational decisions. The environment in which the Branch operates has changed significantly both in terms of animal welfare and also the general issues of managing an organisation. It is a great credit to our trustees that they devote their time and expertise to consideration of what are increasingly complex matters. I would like to convey my thanks to Jo and Carl Crane who were unable to continue as trustees but who have made an important contribution over a number of years.

Day to day operational activity is the responsibility of our three senior managers who report to the Board of Trustees through a trustee delegated to undertake line management responsibility on behalf of the Trustees. Jackie Brooks deals with overall administration and finance, Shirley Mellor manages our charity shop portfolio together with ebay and other online sales and Chan Taylor has responsibility for the management of our animal centre and animal welfare issues. Our first full year of operation after moving from the Rochdale centre was a considerable challenge and presented our management team with the need to develop new ways of working. They form an excellent team and the Board of Trustees is grateful for their dedication and support during the year.

We could not have completed the complex move to any new Centre without the excellent professional support from Nigel Longshaw of AJ Cocker Associates, Steve Barton of Barton Kendal and the late Peter Taylor of AST Hampsons and. Nigel and Steve have continued to advise the Branch. Very sadly after very many years' service to the RSPCA, Peter passed away early in the year. He will be greatly missed.

The new location in a country park has created opportunities for the branch but the prominent position has also resulted in members of the public bringing animals directly to the centre. This is particularly true of wildlife casualties. These often require specialist knowledge and care. It is a great credit to our staff team that they have attended suitable training and developed critical knowledge and experience.

The new centre has been able to provide care to over 400 animals desperately in need during the year. It is a key function of an RSPCA branch to support the work of the RSPCA inspectorate by receiving animals that have been abused, abandoned or injured. A significant number of the animals in our care are cats. RSPCA statistics indicate that the number of abused or abandoned cats has increased by over 25%. Many of the animals received by the centre need a great deal of care and include pregnant females and kittens. All the animals receive vet care, they are neutered, vaccinated and microchipped before rehoming and great care is taken to match them with suitable adopters. There is a team of dedicated volunteers who support the staff by socialising the animals, especially the cats, to prepare them for rehoming.

It is a great credit to the Trustees, staff, volunteers and supporters that so many wonderful animals who have needed our care have been helped during the year. However there has been an ongoing increase in operational costs and welfare demands. Rochdale is an area recognised as one of the worst areas of social deprivation and poverty which creates the double challenge of serious animal welfare demands and the difficulty of raising income to support our work. Our animal centre is very public facing, being located in a very popular country park.

It is clear that most visitors do not understand the relationship between a self funding branch and the national RSPCA and believe that financial support for the latter is all that is required. This issue is compounded by some high quality national advertising. Of particular concern is the issue of legacies. For most branches in the North legacies form a critical income source and for some years this public confusion has been an increasing problem. Many visitors to the Branch say they are supporting the Branch when in fact they are donating to the national society.

By working hard to create a positive image of the Branch, the trustees and staff are able to maximise local support. Careful monitoring suggests that this strategy will have a compounding long term effect.

During the year, the Branch received two legacies from local animal lovers. Their kindness will help to ensure that so many animals will be given the opportunity to live a secure and happy life. As our work becomes more well known we hope more kind people will help us in this way.

A key focus for the trustees has been ensuring an adequate income stream to underpin the operational security of the Branch. The Branch has an excellent facility and is located in a prime location. It is our ability to engage directly with supporters in the Branch area either directly or through local media which underpins the income generation strategy. This is clearly demonstrated by the increasing income generated through our Animal Centre shop, by the increasing use of our meeting room facilities and by the considerable expansion of the Friends scheme. The charity shops and ebay operation has stabilised during the year and has gradually begun to increase overall income.

**David Canavan**
**Trustee and Chair**
RSPCA Rochdale & District Branch

**Financial review**

There was net expenditure for the year of £109,348 (2023: £366,551) with retained funds of £1,573,926 (2023: £1,683,274) at the year end. Now in our second full year of being based at the Lake our monthly deficits have reduced and cash balances have remained stable. We have been notified of two legacies totalling at least £180k which we would hope to receive in the next 9-12 months. We have recognised that being in a more prominent position at the Lake has led to increased support and donations.

**Reserves policy**

The trustees aim to secure sufficient regular income and a reserve balance to support the animal centre facilities. Reserves are held to help ensure the charity continues to operate effectively and carry out its business activities. During the year it was agreed that the charity should ensure it retains cash reserves of no less than £100,000.

The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

**Future developments**

The branch is still refining its Income Generation Strategy and as part of this proposing to build closer links with the Community through improved volunteer facilities. In addition, it is hoped to increase dog care facilities and improve wildlife provision.

It is anticipated that moving to the site at Hollingworth Lake, with access to more of the general public, will create new opportunities for the charity in the future.

**Risk management and income generation policy**

Measures are in place to minimise any risk resulting in loss of income. We consult independent advisers and the business unit of our bank. We consistently review our income generation opportunities and have implemented stepped income levels for short to medium and medium to long-term needs through regularly targeted and monitored sources, such as shops, committed giving and collection boxes.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery for all operational aspects of the RSPCA Rochdale and District Branch. All procedures are regularly reviewed to ensure they are efficient and appropriate to our needs.

**Investment policy**

The policy is to retain some long-term investments where possible, but to have a consistently managed portfolio at the bank which is accessible for operational cash flow in the short term at the best interest rate available to us. The operational current account is linked directly to the Business Reserve account and only the appropriate operational level is maintained without interest, any amount over this sum being automatically transferred to the Reserve account on a daily basis.

**Market value of land and buildings**

The premises have not been the subject of an external valuation and are included in the accounts at cost.

**Statement of Trustees' responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**Approval**

This report was approved by the trustees on ........ 18/6/25

**Mr D Canavan**
**Chair**

**RSPCA ROCHDALE AND DISTRICT BRANCH**

**Independent Examiner's Report to the Trustees of RSPCA Rochdale Branch**

I report to the trustees on my examination of the accounts of RSPCA Rochdale and District Branch ('the charity') for the year ended 31 December 2024, which are set out on pages 7 to 20.

### Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### 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 The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable 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 accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed: Kerry Gallagher

Name: **Kerry Gallagher FCA DchA**
Name of applicable listed body: **The Institute of Chartered Accountants in England and Wales**
Relevant professional qualification or membership of professional body: **Chartered Accountant**

**ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED**
Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU
Date: 21/07/25…………………

RSPCA ROCHDALE AND DISTRICT BRANCH

**Statement of financial activities for the year ended 31 December 2024**

| | Note | Unrestricted 2024 £ | 2023 £ |
|---|---|---|---|
| **Income and endowments from:** | | | |
| Donations and legacies | 3 | 127,247 | 19,794 |
| Charitable activities | 6 | 27,121 | 1,906 |
| Other trading activities | 4 | 482,418 | 475,575 |
| Investment income | 5 | 2,324 | 3,069 |
| Other receipts | 7 | 69,168 | 48,274 |
| **Total** | | 708,278 | 548,618 |
| **Expenditure on:** | | | |
| Raising funds | 8 | 415,339 | 432,941 |
| Charitable activities and governance costs | 8 | 402,287 | 482,228 |
| **Total** | | 817,626 | 915,169 |
| **Net (expenditure)/ Incoming resources** | | (109,348) | (366,551) |
| **Net movement in funds** | | (109,348) | (366,551) |
| **Reconciliation of funds:** | | | |
| Total funds brought forward | | 1,683,274 | 2,049,825 |
| **Total funds carried forward** | | 1,573,926 | 1,683,274 |

The notes on pages 10 to 20 form part of these financial statements.

**RSPCA ROCHDALE AND DISTRICT BRANCH**

**Balance sheet at 31 December 2024**

| | Note | 2024 | | 2023 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Fixed assets** | | | | | |
| Tangible assets | 11 | | 1,291,501 | | 1,363,491 |
| **Current assets** | | | | | |
| Stocks | 12 | 5,946 | | 6,270 | |
| Debtors | 13 | 151,530 | | 184,003 | |
| Cash at bank | | 207,887 | | 206,342 | |
| | | 365,363 | | 396,615 | |
| **Creditors: amounts falling due within one year** | 14 | (82,938) | | (76,832) | |
| **Net current assets** | | | 282,425 | | 319,783 |
| **Total assets less current liabilities** | | | 1,573,926 | | 1,683,274 |
| **Net assets** | | | 1,573,926 | | 1,683,274 |
| **Funds** | | | | | |
| Unrestricted funds | 15 | | 1,573,926 | | 1,683,274 |
| **Total funds** | | | 1,573,926 | | 1,683,274 |

The financial statements on pages 7 to 20 were approved and authorised for issue by the Trustees on 26/6/25

D Canavan
**Chair**
**Trustee**

J Poke
**Treasurer**
**Trustee**

The notes on pages 10 to 19 form part of these financial statements.

**Statement of Cash flows for the year ended 31 December 2024**

| | Note | 2024<br>£ | 2023<br>£ |
|---|---|---|---|
| **Cash flows from operating activities: Net cash used in operating activities** | **19** | (232) | (184,019) |
| **Cash flows from investing activities** | | | |
| Purchase of tangible fixed assets | | (547) | (9,806) |
| Interest received | | 2,324 | 3,069 |
| **Net cash used from/ (used in) investing activities** | | 1,777 | (6,737) |
| **Change in cash and cash equivalents in the year** | | 1,545 | (190,756) |
| **Cash and cash equivalents at 1 January 2024** | | 206,342 | 397,098 |
| **Cash and cash equivalents at 31 December 2024** | | 207,887 | 206,342 |
| **Represented by** | | | |
| Cash at bank and in hand | | 207,887 | 206,342 |
| | | **207,887** | **206,342** |

## 1 Accounting policies

***Charity information***
RSPCA Rochdale and District Branch is a charity registered in England and Wales by the Charity Commission (charity number 232257). Details of the principal address are given on the information page of the financial statements. The charity's operations and principal activities are described in the Trustees' Report.

***Basis of accounting***
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

The principal accounting policies adopted are set out below.

The RSPCA Rochdale and District Branch meets the definition of a public benefit entity under FRS 102.

***Going concern***
The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare.. Due to this the trustees have prepared the financial statements on a going concern basis.

***Stocks***
Stocks are stated at the lower of cost or net realisable value. The charity receives a considerable amount of donated goods for resale through its charity shop.

***Incoming resources***
All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Income from charity shops and internet sites are included when receivable.

Income from grants, donations, legacies and other similar incoming resources are included in the year in which they are receivable subject to the terms for recognition of income as set out in the SORP being satisfied.

## 1 Accounting policies *(continued)*

***Resources expended***
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. The costs of generating funds in relation to charitable activities include all those resources incurred by the charity in undertaking its work to meet those charitable activities. Such costs include the direct costs of the charitable activity together with those support costs incurred to enable those activities to be undertaken.

Governance costs include the costs of arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds.

***Irrecoverable VAT***
Irrecoverable VAT is charged as a cost to the Statement of Financial Activities.

***Fund accounting***
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors. The permitted use of the restricted funds is set out in the notes to the financial statements.

Designated funds comprise of unrestricted funds which have been set aside for specific purposes. The intended use of any designated funds is set out in the notes to the financial statements.

***Tangible fixed assets and depreciation***
Tangible fixed assets are included at cost. Depreciation is provided to write off the costs less estimated residual values, of all fixed assets, except freehold premises, over their expected useful lives. It is calculated at the following rates:

| | |
|---|---|
| Motor vehicles | - 25% straight line |
| Office equipment | - 15% straight line |
| Improvements to property | - 5% straight line |

***Operating lease agreements***
Rentals payable under operating leases are charged in the profit and loss account on a straight-line basis over the lease term.

***Donated goods and voluntary labour***
The charity received donated goods for resale through its charity shops. The charity is also in benefit from the many hours of voluntary labour donated by its supporters in relation to running the charity shops, fundraising and administration. The value of these goods and services has not been evaluated.

***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, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument and are offset only when the charity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously

## 1 Accounting policies *(continued)*

***Financial assets***

Other debtors which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

***Financial liabilities***

Financial instruments are classified as liabilities according to the substance of the contractual arrangements entered into.

Other creditors payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

## 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 on-going 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.

No critical accounting estimates and judgments have been made in preparing these financial statements.

## 3 Donations and legacies

| | Unrestricted | |
|---|---|---|
| | Total 2024 | Total 2023 |
| | £ | £ |
| Donations and gifts | 45,394 | 18,694 |
| Legacies | 63,670 | 1,100 |
| Grants | 18,183 | - |
| | 127,247 | 19,794 |

## 4 Other trading activities

| | Unrestricted | |
|---|---|---|
| | **Total 2024 £** | **Total 2023 £** |
| Shop income- | | |
| Rochdale | 61,472 | 53,119 |
| Rochdale (2) | - | 20,249 |
| Middleton | 84,391 | 88,383 |
| Littleborough | 45,238 | 39,119 |
| Heywood | 67,011 | 54,927 |
| Milnrow | - | 14,609 |
| Todmorden | 42,965 | 39,842 |
| Whitworth | 61,968 | 62,379 |
| Animal centre | 61,332 | 44,524 |
| Branch fundraising | 21,335 | 20,383 |
| Internet sales | 36,706 | 38,041 |
| | 482,418 | 475,575 |

## 5 Investment income

| | Unrestricted | |
|---|---|---|
| | **Total 2024 £** | **Total 2023 £** |
| Bank account interest | 2,324 | 3,069 |

## 6 Charitable activities

| | Unrestricted | |
|---|---|---|
| | **Total 2024 £** | **Total 2023 £** |
| Adoptions etc. | 27,121 | 1,906 |

## 7 Other receipts

| | Unrestricted | |
|---|---|---|
| | **Total 2024** | **Total 2023** |
| | **£** | **£** |
| Pet insurance | - | 535 |
| Headquarter subscriptions | 242 | 171 |
| Business grant income | - | (50) |
| Rochdale Borough Council rates recharge | 66,256 | 46,571 |
| Room hire | 2,670 | 1,047 |
| | 69,168 | 48,274 |

## 8 Expenditure

| | Basis of allocation | Governance costs £ | Charitable activities £ | Activities for generating funds £ | Unrestricted Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| **Costs directly allocated to activities** | | | | | | |
| Kennels, cattery, neutering, vet fees and other direct costs | Direct | - | 62,416 | 3,445 | 65,861 | 61,235 |
| Advertising | Direct | - | 462 | 659 | 1,121 | 310 |
| Salaries and wages | Staff Time | - | 184,990 | 234,444 | 419,434 | 413,551 |
| Office costs | Direct | - | 31,137 | 114,892 | 146,029 | 166,015 |
| Motor and travelling expenses | Direct | - | 18,673 | 2,277 | 20,950 | 17,531 |
| Independent Examination and Accountancy | Usage | 12,091 | - | - | 12,091 | 11,476 |
| Legal and professional fees | Usage | - | 13,623 | - | 13,623 | 77,726 |
| Irrecoverable VAT | Direct | (9,560) | - | - | (9,560) | 12,846 |
| **Support costs allocated to activities** | | | | | | |
| Salaries and wages | Staff Time | - | 4,113 | 20,565 | 24,678 | 23,736 |
| Office costs | Usage | - | 7,405 | 29,327 | 36,732 | 45,986 |
| Bank charges | Usage | - | 2,571 | 4,056 | 6,627 | 5,360 |
| Depreciation | Usage | - | 72,232 | 305 | 72,537 | 72,923 |
| Disposal of fixed assets | Usage | - | - | - | - | 1,076 |
| Insurance | Usage | - | 2,428 | 5,769 | 8,197 | 5,340 |
| Sundry costs | Usage | - | (294) | (400) | (694) | 58 |
| | | 2,531 | 399,756 | 415,339 | 817,626 | 915,169 |

## 9 Net outgoing resources are stated after charging/(crediting):

| | 2024 £ | 2023 £ |
|---|---|---|
| Depreciation | 72,537 | 72,923 |
| Independent examiner fees | 3,150 | 3,850 |

## 10 Staff costs and trustees' remuneration

| | 2024 £ | 2023 £ |
|---|---|---|
| Wages | 405,075 | 401,589 |
| Social security costs | 25,469 | 25,224 |
| Pension | 13,568 | 10,474 |
| | 444,112 | 437,287 |
| The average number of employees during the year was: | 26 | 27 |

No employee received remuneration amounting to more than £60,000 (2023: £60,000) in either year.

No trustee expenses have been incurred in 2024 or 2023.

## 11 Tangible fixed assets

| | Long leasehold property | Office equipment | Motor vehicles | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| *Cost* | | | | |
| At 1 January 2024 | 1,434,483 | 1,661 | 8,500 | 1,444,644 |
| Addition | - | 547 | - | 547 |
| At 31 December 2024 | 1,434,483 | 2,208 | 8,500 | 1,445,191 |
| *Deprecation* | | | | |
| At 1 January 2024 | 71,915 | 738 | 8,500 | 81,153 |
| Charge | 72,232 | 305 | - | 72,537 |
| Disposals | - | - | - | - |
| At 31 December 2024 | 144,147 | 1,043 | 8,500 | 153,690 |
| *Net book value* | | | | |
| At 31 December 2024 | 1,290,336 | 1,165 | - | 1,291,501 |
| At 31 December 2023 | 1,362,568 | 923 | - | 1,363,491 |

All the closing net book values represent fixed assets used for direct charitable purposes. Long leasehold property relates to the Hollingworth Lake Visitors Centre which is held on a 125 year lease from Rochdale Borough Council.

## 12 Stocks

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Finished goods held for resale | 5,946 | 6,270 |

## 13 Debtors

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Other debtors | 16,986 | 9,718 |
| Prepayments and accrued income | 134,544 | 174,285 |
| | 151,530 | 184,003 |

Included within accrued income is an amount of £120,000 (2023: £160,000) which is due to the charity on the exit of the old premises. This amount will be received over a 5-year period. All other amounts shown under debtors fall due for payment within one year.

## 14 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | 47,679 | 41,470 |
| Other taxes and social security costs | 4,694 | 4,656 |
| Accruals and deferred income | 30,565 | 30,706 |
| | 82,938 | 76,832 |

## 15 Fund balances

| | Unrestricted General | Total |
|---|---|---|
| | £ | £ |
| At 1 January 2024 | 1,683,274 | 1,683,274 |
| Incoming resources | 708,278 | 696,513 |
| Resources expended | (817,626) | (817,153) |
| Transfer | - | - |
| At 31 December 2024 | 1,573,926 | 1,562,634 |

**Fund balances**

| | Unrestricted General | Total |
|---|---|---|
| | £ | £ |
| At 1 January 2023 | 2,049,825 | 2,049,825 |
| Incoming resources | 548,618 | 548,618 |
| Resources expended | (915,169) | (915,169) |
| Transfer | - | - |
| At 31 December 2023 | 1,683,274 | 1,683,274 |

## 16 Analysis of net assets between funds

| | Unrestricted General | Total |
|---|---|---|
| | £ | £ |
| Fund balances at 31 December 2024 are represented by: | | |
| Tangible fixed assets | 1,291,501 | 1,291,501 |
| Current assets | 365,363 | 354,071 |
| Current liabilities | (82,938) | (82,938) |
| Total net assets | 1,573,926 | 1,562,634 |

## 16. Analysis of net assets between funds (continued)

| | Unrestricted General £ | Total £ |
|---|---|---|
| Fund balances at 31 December 2023 are represented by: | | |
| Tangible fixed assets | 1,363,491 | 1,363,491 |
| Current assets | 396,615 | 396,615 |
| Current liabilities | (76,832) | (76,832) |
| Total net assets | 1,683,274 | 1,683,274 |

## 17 Trustee indemnity insurance

The charity does not pay any indemnity insurance on behalf of the trustees.

## 18 Commitments under operating leases

As at 31 December 2024 the charity had outstanding commitments for future minimum lease payments under non-cancellable o4erating leases as set out below:

| | 2024 | | 2023 | |
|---|---|---|---|---|
| Operating leases which expire: | Land and buildings £ | Other £ | Land and buildings £ | Other £ |
| Within one year | 63,279 | - | 51,826 | - |
| Between two and five year | 18,750 | - | 33,750 | |
| | 82,029 | - | 85,576 | - |

## 19 Cash generated from operations

**Reconciliation of net (expenditure)/ income to net cash flow from operating activities**

| | 2024 £ | 2023 £ |
|---|---|---|
| Net expenditure for the year | (109,348) | (366,551) |
| Adjustments for | | |
| Investment income | (2,324) | (3,069) |
| Depreciation of tangible fixed assets | 72,537 | 72,923 |
| Loss on disposal of tangible fixed assets | - | 1,076 |
| Operating cash flows before movement in working capital | | |
| Decrease/(increase) in stock | 324 | (3,606) |
| Decrease in debtors | 32,473 | 131,156 |
| Increase/(decrease) in creditors | 6,106 | (15,948) |
| Net cash used in operating activities | (232) | (184,019) |

## 20 Related party transactions

During the year and in the normal course of business on an arms length basis, the charity received sundry income from and incurred expenditure relating to RSPCA National Society.

The charity is constituted in accordance with the rules of the RSPCA National Society.

## 21 Ultimate controlling party

The charity's ultimate controlling party is its board of trustees.

The following page does not

form part of the statutory

financial statements of the charity

**RSPCA ROCHDALE BRANCH**

**Income and expenditure accounts for the year ended 31 December 2024**

| | Restricted funds £ | Unrestricted funds £ | 2024 £ | 2023 £ |
|---|---|---|---|---|
| **Income** | | | | |
| Legacies | - | 63,670 | 63,670 | 1,100 |
| Donations and gifts | - | 45,394 | 45,394 | 18,694 |
| Grants | - | 18,183 | 18,183 | - |
| Branch appeals and fundraising | - | 36,706 | 36,706 | 20,383 |
| Animal centre adoptions etc | - | 27,121 | 27,121 | 1,906 |
| Internet sales | - | 21,335 | 21,335 | 38,041 |
| - Charity shop (Rochdale) | - | 61,472 | 61,472 | 53,119 |
| - Charity shop (Rochdale 2) | - | - | - | 20,249 |
| - Charity shop (Middleton) | - | 84,391 | 84,391 | 88,383 |
| - Charity shop (Littleborough) | - | 45,238 | 45,238 | 39,119 |
| - Charity shop (Heywood) | - | 67,011 | 67,011 | 54,927 |
| - Charity shop (Todmorden) | - | 42,965 | 42,965 | 39,842 |
| - Charity shop (Milnrow) | - | - | - | 14,609 |
| - Charity shop (Whitworth) | - | 61,968 | 61,968 | 62,379 |
| - Animal Centre | - | 61,332 | 61,332 | 44,524 |
| - Bank interest and investment income | - | 2,324 | 2,324 | 3,069 |
| - Compensation for site relocation | - | - | - | - |
| - Sundry receipts | - | 2,912 | 2,912 | 1,703 |
| - Rochdale Borough Council rates recharge | - | 66,256 | 66,256 | 46,571 |
| Total incoming resources | - | 708,278 | 708,278 | 548,618 |
| **Expenditure** | | | | |
| Total consumables | - | 38,702 | 38,702 | 29,778 |
| Wages and salaries | - | 444,112 | 444,112 | 437,287 |
| Rent, rates, water, heat and light | - | 138,475 | 138,475 | 157,738 |
| Insurance | - | 8,197 | 8,197 | 5,340 |
| Telephone | - | 3,932 | 3,932 | 3,223 |
| Repairs and renewals | - | 36,912 | 36,912 | 45,806 |
| Motor and travel expenses | - | 20,950 | 20,950 | 17,531 |
| Postage, printing and stationery | - | 3,623 | 3,623 | 5,052 |
| Advertising | - | 1,121 | 1,121 | 310 |
| Vet fees | - | 24,045 | 24,045 | 21,150 |
| Bank charges and interest | - | 6,627 | 6,627 | 5,360 |
| Legal and professional fees | - | 13,623 | 13,623 | 77,556 |
| Independent Examination and accountancy fees | - | 12,091 | 12,091 | 11,476 |
| Sundry expenses and cleaning | - | 2,240 | 2,240 | 10,591 |
| Depreciation | - | 72,537 | 72,537 | 72,923 |
| Loss on sale of fixed asset | - | - | - | 1,076 |
| Irrecoverable VAT | - | (9,560) | (9,560) | 12,846 |
| Training | - | - | - | 170 |
| Total resources expended | - | 817,626 | 817,626 | 915,169 |
| **Net expenditure** | - | (109,348) | (109,348) | (366,551) |

# Accounts

# ROYAL SOCIETY FOR THE PREVENTION
# OF CRUELTY TO ANIMALS (RSPCA)
# ROCHDALE AND DISTRICT BRANCH

## REPORT AND UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2023

**Registered Charity Number 232257**

**RSPCA ROCHDALE AND DISTRICT BRANCH**

**Annual report and financial statements for the year ended 31 December 2023**

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**Trustees**



**Branch address**

RSPCA Hollingworth Lake Country Park, Rakewood Road, Littleborough, Lancashire, OL15 0AQ

**Registered charity number**

232257

**Independent examiner**

RSM UK Tax and Accounting Limited, Davidson House, Forbury Square, Reading, Berkshire. RG1 3EU

**Bankers**

NatWest Bank PLC, Town Hall Square, Rochdale, Lancashire

**Solicitors**

AST Hampsons, 128 Yorkshire Street, Rochdale, OL16 1LA

The trustees present their report and financial statements for the year ended 31 December 2023. The charity is registered, No. 232257, with the Charity Commission. The RSPCA is a charity incorporated by the RSPCA Act 1932.The Act authorizes a branch network. Each branch is an unincorporated association registered as an independent charity. The governing document is the RSPCA Branch Rules. Each branch has a Board of Trustees all of whom must be a member of the RSPCA.

**Constitution, objects and policies**

The charity exists to promote animal welfare, to support the RSPCA Inspectorate and to prevent cruelty to animals. It provides temporary accommodation and operates a rehoming service for dogs, cats and miscellaneous small domestic animals. It operates as a separate charity but is required to adhere to the rules and regulations of the National Society. It accepts the guidance of the National Society.

**Appointment of trustees**

The trustees who served during the year were:

| | |
|---|---|
| Mr David Canavan | Chair |
| Ms Jackie Poke | Treasurer |
| Mr Jon Muff | Trustee |
| Mrs Jeannette Canavan | Secretary |
| Mrs Elizabeth Hyland | Trustee |
| Ms June Irving | Trustee |
| Ms Joanne Crane | Regional Board |
| Mr Carl Crane | Trustee |
| Mrs Lauren Taylor | Trustee |

New trustees are required to have a minimum three months RSPCA membership and can be nominated by two Branch members of three months standing. They are elected by a simple majority vote for a period of twelve months at the Annual General Meeting. Each new trustee is given an induction course and appropriate training to enable them to undertake their role properly.

The Board needs to consist of a minimum of seven and a maximum of fourteen trustees.

The trustees have the power to co-opt up to three further trustees.

The Board of Trustees manages the affairs of the Branch. Three senior staff have been appointed to form a management team and have individual responsibility for Financial Management and Administration, Fundraising and Income Generation and Animal Centre and Animal Welfare. The managers report to the Board of Trustees through a single trustee who has line management responsibility.

**Annual and financial review**

**Chair’s Report to Members 2023**

The RSPCA Rochdale & District Branch is an unincorporated charitable association and is an autonomous branch of the national RSPCA, carrying out animal welfare work in the Borough of Rochdale, which includes the Townships of Heywood, Middleton, Pennines (Littleborough, Milnrow, Newhey), Whitworth and Todmorden.
An important part of our mission is to promote kindness and to prevent or suppress cruelty to animals by all lawful means, and we work hard to provide proper care for those animals who have been mistreated or abandoned.

In presenting this report I shall indicate the key areas of trustee focus within the overall operation and development of RSPCA Rochdale & District. During 2023 the trustees met regularly to consider operating issues, receive reports and determine action. I would wish to convey my thanks to our trustees for their commitment to the branch and animal welfare. It has been an important and challenging year, during which trustees have been required to consider detailed and lengthy reports to enable them to have a strategic overview and to make key operational decisions.

Day to day operational activity is the responsibility of our three senior managers who report to the Board of Trustees through a trustee delegated to undertake line management responsibility on behalf of the Trustees. Jackie Brooks deals with overall administration and finance, Shirley Mellor manages our charity shop portfolio together with ebay and other online sales and Chan Taylor has responsibility for the management of our animal centre and animal welfare issues. During the year they have faced not only the normal challenges of a busy animal centre but also the need to transfer operations out of a centre which has been the focus of activity for over 80 years into a completely new location. They form an excellent team and the Board of Trustees is grateful for their dedication and support during the year.

The Trustees engaged Nigel Longshaw of A J Cocker Associates as the professional architect to prepare the plans, oversee the work and provide staged payments approval against completion certificates. The main contractor appointed by the trustees was C H Bell Ltd, a large local building contractor with experience of undertaking building work for the local authority and NHS in the public sector and for numerous private sector clients. The services of Peter Taylor, senior partner in AST Hampsons solicitors, and Steven Barton of Barton Kendal were extended to provide the trustees with specialist input. I would wish to place on record my gratitude to these three professionals for their critical contribution to the development of the new centre.

After very careful planning the old centre at Redcross Street was closed on the 6th January and the animals transferred to the new centre at Hollingworth Lake. Hollingworth Lake is a very popular tourist location on the edge of the Pennines. It is recognised as among the ten most popular country parks in the UK with large visitor numbers from across Greater Manchester and beyond. The new centre began operations on the 7th January. It is a great credit to our staff team, with the support of the RSPCA inspectors, that the move was completed successfully.

The facilities and layout of the centre were designed in partnership with the RSPCA field officers for domestic animals and wildlife. The Trustees were very pleased that following a very detailed inspection the branch was given a five year operating licence. This was followed by a very positive report from the Veterinary Medicines Directorate for the high standards maintained by the staff.

The new location in a country park has created opportunities for the branch but the prominent position has also resulted in members of the public bringing animals directly to the centre. This is particularly true of wildlife casualties. These often require specialist knowledge and care. It is a great credit to our staff team that they have attended suitable training and developed critical knowledge and experience.

The new centre has been able to provide care to over 400 animals desperately in need during the year. It is a key function of an RSPCA branch to support the work of the RSPCA inspectorate by receiving animals that have been abused, abandoned or injured. During 2023 the branch received over 80% of these animals from the RSPCA inspectorate. Some of these animals are case animals where the RSPCA is taking legal action against the perpetrator of cruelty and the animals cannot be rehomed until the case is concluded. A significant number of the animals in our care are cats. RSPCA statistics indicate that the number of abused or abandoned cats has increased by over 25%. Many of the animals received by the centre need a great deal of care and include pregnant females and kittens. All the animals receive vet care, they are neutered, vaccinated and microchipped before rehoming and great care is taken to match them with suitable adopters. There is a team of dedicated volunteers who support the staff by socialising the animals, especially the cats, to prepare them for rehoming.

It is important to reflect the environment in which the Branch operates. We are in a relatively small branch area which is nationally recognised as an area of serious deprivation and poverty. RSPCA statistics show that the Branch is also located in an area with very high levels of animal cruelty and abuse. It is a great credit to the staff and volunteers that we have been able to support the Inspectorate by taking in so many needy animals. However due to unforeseen costs involved with establishing the centre on the new site and the serious cost increases associated with operational activity such as wages, vet bills, heating and lighting etc the trustees have had to carefully look at income and expenditure. Fees and charges have been carefully reviewed and adoption and microchipping fees have consequently been increased. Microchipping of rehomed animals has always been done by the branch, but microchipping of cats becomes law in June 2024. Two special microchipping events have been held at the centre to raise awareness of this.

Key income streams have been carefully monitored during the year including:

Charity shops
Following Covid, the shops income has declined and during the year careful action has been taken to rebuild this important income source. This has included overall staff reduction, appointment of two new shop managers and expansion of the online sales element. The number of operational shops has been reduced to six and each shop is set a clear performance target. Introduction of card readers and careful overall monitoring is beginning to present positive results.

Raising awareness
A positive aspect of the move to Hollingworth Lake has been the opportunity to ensure that an increasing number of people are made aware of the work undertaken by the RSPCA. Publicity through Facebook, the Rochdale Branch website and Rochdale Online together with internal displays has also added to public awareness. The introduction of a Friends scheme, whose members receive regular news and updates, and a contactless card donation machine at the centre is gradually increasing support.

Other services
Within the centre we have the Lake Room which is available for hire for corporate meetings and other events. There is also a shop selling pet and wildlife products, gifts and souvenirs. These facilities are becoming increasingly popular.

The branch also provides toilet facilities to the cafe and visitors to the lake area. RMBC carries a service charge for this provision which during the year was increased to cover costs associated with the disabled toilet arrangements.

It is important to also note that where animals are taken from the RSPCA inspectors the branch receives a small contribution to care costs but this does not apply to wildlife casualties. Costs associated with wildlife are increasing and this is a matter of concern to the Branch.

The people of Rochdale have been passionate about their support for animal welfare since the Branch was founded in 1890. The trustees are confident that this support will allow Hollingworth Lake Animal Centre to be able to continue to care for so many wonderful animals and to give them an opportunity to have a happy and secure future.

The Branch has an excellent team of staff in the animal centre and in our shops. The trustees are really grateful for their excellent work. It is also important to recognise and convey thanks to the volunteers who help in our shops or who support the work in our centre, The branch could not be successful without them.

Raising the funds required to continue to support animal welfare in the Rochdale area is a challenge for the trustees. The new animal centre is an excellent facility in a prime location. The branch is very positive about developing an income structure which will maximise the opportunities presented by the location.

**David Canavan**
**Trustee and Chair**
RSPCA Rochdale & District Branch

### Financial review

There was net expenditure for the year of £366,551 (2022: £117,129 net income) with retained funds of £1,682,627 (2022: £2,049,825) at the year end. The decrease in incoming resources reflects the fact that an amount of £1,800,000 was received from Rochdale Boroughwide Housing in 2021 as compensation for the site from which the charity has operated and now departed. A further amount of £200,000 has been recognised in the prior year in this regard, which will be a future contribution towards the running of the site for the next 5 years. Excluding this, the income profile was relatively consistent. Legal costs relating to the site move have been accounted for in the current year, whereas the contribution of £80,000 towards these legal costs was recognised in the prior year, resulting in a mismatch in income and expenditure and contributing to the net expenditure in the year.

### Reserves policy

The trustees aim to secure sufficient regular income and a reserve balance to support the animal centre facilities.

The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare.

### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

### Future developments

The branch is currently refining its Income Generation Strategy and as part of this proposing to build closer links with the Community through improved volunteer facilities. In addition, it is hoped to increase dog care facilities and improve wildlife provision.

It is anticipated that the new site at Hollingworth Lake will create new opportunities for the charity in the future.

### Risk management and income generation policy

Measures are in place to minimise any risk resulting in loss of income. We consult independent advisers and the business unit of our bank. We consistently review our income generation opportunities and have implemented stepped income levels for short to medium and medium to long-term needs through regularly targeted and monitored sources, such as shops, committed giving and collection boxes.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery for all operational aspects of the RSPCA Rochdale and District Branch. All procedures are regularly reviewed to ensure they are efficient and appropriate to our needs.

### Investment policy

The policy is to retain some long-term investments where possible, but to have a consistently managed portfolio at the bank which is accessible for operational cash flow in the short term at the best interest rate available to us. The operational current account is linked directly to the Business Reserve account and only the appropriate operational level is maintained without interest, any amount over this sum being automatically transferred to the Reserve account on a daily basis.

### Market value of land and buildings

The premises have not been the subject of an external valuation and are included in the accounts at cost.

**Statement of Trustees' responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**Approval**

This report was approved by the trustees on ………….

**Mr D Canavan**
**Chair**

**RSPCA ROCHDALE AND DISTRICT BRANCH**

**Independent Examiner's Report to the Trustees of RSPCA Rochdale Branch**

I report to the trustees on my examination of the accounts of RSPCA Rochdale and District Branch ('the charity') for the year ended 31 December 2023, which are set out on pages 7 to 19.

### Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable 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 accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed:

Name: **Kerry Gallagher FCA DchA**
Name of applicable listed body: **The Institute of Chartered Accountants in England and Wales**
Relevant professional qualification or membership of professional body: **Chartered Accountant**

**ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED**
Chartered Accountants
Davidson House
Forbury Square
Reading
Berkshire
RG1 3EU
Date: …………………

RSPCA ROCHDALE AND DISTRICT BRANCH

**Statement of financial activities for the year ended 31 December 2023**

| | Note | Unrestricted 2023 | Unrestricted 2022 |
|---|---|---|---|
| | | £ | £ |
| **Income and endowments from:** | | | |
| Donations and legacies | 3 | 19,794 | 46,691 |
| Charitable activities | 6 | 1,906 | 5,361 |
| Other trading activities | 4 | 475,575 | 500,820 |
| Investment income | 5 | 3,069 | 1,125 |
| Other receipts | 7 | 48,274 | 296,855 |
| **Total** | | 548,618 | 850,852 |
| **Expenditure on:** | | | |
| Raising funds | 8 | 432,941 | 460,472 |
| Charitable activities and governance costs | 8 | 482,228 | 273,251 |
| **Total** | | 915,169 | 733,723 |
| **Net (expenditure)/ Incoming resources** | | (366,551) | 117,129 |
| **Net movement in funds** | | (366,551) | 117,129 |
| **Reconciliation of funds:** | | | |
| Total funds brought forward | | 2,049,825 | 1,932,696 |
| **Total funds carried forward** | | 1,683,274 | 2,049,825 |

There were no gains or losses other than those reported above.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

RSPCA ROCHDALE AND DISTRICT BRANCH

**Balance sheet at 31 December 2023**

| | Note | 2023 | | 2022 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Fixed assets** | | | | | |
| Tangible assets | 11 | | 1,363,491 | | 1,427,684 |
| **Current assets** | | | | | |
| Stocks | 12 | 6,270 | | 2,664 | |
| Debtors | 13 | 184,003 | | 315,159 | |
| Cash at bank | | 206,342 | | 397,098 | |
| | | 396,615 | | 714,921 | |
| **Creditors: amounts falling due within one year** | 14 | (76,832) | | (92,780) | |
| **Net current assets** | | | 319,783 | | 622,141 |
| **Total assets less current liabilities** | | | 1,683,274 | | 2,049,825 |
| **Net assets** | | | 1,683,274 | | 2,049,825 |
| **Income funds** | | | | | |
| Unrestricted funds | 15 | | 1,683,274 | | 2,049,825 |
| Restricted funds | 15 | | - | | - |
| **Total funds** | | | 1,683,274 | | 2,049,825 |

The financial statements on pages 7 to 19 were approved and authorised for issue by the Trustees on …………

| | |
|---|---|
| D Canavan | J Poke |
| **Chair** | **Treasurer** |
| **Trustee** | **Trustee** |

The notes on pages 10 to 19 form part of these financial statements.

## Statement of Cash flows for the year ended 31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|---|---|---|
| **Cash flows from operating activities: Net cash used in operating activities** | **19** | (184,019) | (282,218) |
| **Cash flows from investing activities** | | | |
| Purchase of tangible fixed assets | | (9,806) | (823,488) |
| Interest received | | 3,069 | 1,125 |
| **Net cash used in investing activities** | | (6,737) | (822,363) |
| **Change in cash and cash equivalents in the year** | | (190,756) | (1,104,581) |
| **Cash and cash equivalents at 1 January 2023** | | 397,098 | 1,501,679 |
| **Cash and cash equivalents at 31 December 2023** | | 206,342 | 397,098 |
| **Represented by** | | | |
| Cash at bank and in hand | | 206,342 | 397,098 |
| | | **206,342** | **397,098** |

## 1 Accounting policies

***Charity information***
RSPCA Rochdale and District Branch is a charity registered in England and Wales by the Charity Commission (charity number 232257). Details of the principal address are given on the information page of the financial statements. The charity's operations and principal activities are described in the Trustees' Report.

***Basis of accounting***
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

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

The RSPCA Rochdale and District Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

***Going concern***
The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare.. Due to this the trustees have prepared the financial statements on a going concern basis.

***Stocks***
Stocks are stated at the lower of cost or net realisable value. The charity receives a considerable amount of donated goods for resale through its charity shop.

***Incoming resources***
All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charity shops and internet sites are included when receivable.

Income from grants, donations, legacies and other similar incoming resources are included in the year in which they are receivable subject to the terms for recognition of income as set out in the SORP being satisfied.

## 1 Accounting policies *(continued)*

***Resources expended***
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. The costs of generating funds in relation to charitable activities include all those resources incurred by the charity in undertaking its work to meet those charitable activities. Such costs include the direct costs of the charitable activity together with those support costs incurred to enable those activities to be undertaken.

Governance costs include the costs of arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds.

***Irrecoverable VAT***
Irrecoverable VAT is charged as a cost to the Statement of Financial Activities.

***Fund accounting***
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors. The permitted use of the restricted funds is set out in the notes to the financial statements.

Designated funds comprise of unrestricted funds which have been set aside for specific purposes. The intended use of any designated funds is set out in the notes to the financial statements.

***Tangible fixed assets and depreciation***
Tangible fixed assets are included at cost. Depreciation is provided to write off the costs less estimated residual values, of all fixed assets, except freehold premises, over their expected useful lives. It is calculated at the following rates:

| | |
|---|---|
| Motor vehicles | - 25% straight line |
| Office equipment | - 15% straight line |
| Improvements to property | - 5% straight line |
| Animal accommodation | - 15% straight line |

***Operating lease agreements***
Rentals payable under operating leases are charged in the profit and loss account on a straight-line basis over the lease term.

***Donated goods and voluntary labour***
The charity received donated goods for resale through its charity shops. The charity is also in benefit from the many hours of voluntary labour donated by its supporters in relation to running the charity shops, fundraising and administration. The value of these goods and services has not been evaluated.

***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, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument and are offset only when the charity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously

## 1 Accounting policies *(continued)*

***Financial assets***

Other debtors which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

***Financial liabilities***

Financial instruments are classified as liabilities according to the substance of the contractual arrangements entered into.

Other creditors payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

## 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 on-going 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.

No critical accounting estimates and judgments have been made in preparing these financial statements.

## 3 Donations and legacies

| | **Unrestricted** | |
|---|---|---|
| | **Total 2023** | **Total 2022** |
| | **£** | **£** |
| Donations and gifts | 18,694 | 16,735 |
| Legacies | 1,100 | 29,956 |
| | 19,794 | 46,691 |

## 4 Other trading activities

| | Unrestricted | |
|---|---|---|
| | Total 2023 £ | Total 2022 £ |
| Shop income- | | |
| Rochdale | 53,119 | 55,277 |
| Rochdale (2) | 20,249 | 32,823 |
| Middleton | 88,383 | 78,155 |
| Littleborough | 39,119 | 51,969 |
| Heywood | 54,927 | 52,732 |
| Milnrow | 14,609 | 35,862 |
| Todmorden | 39,842 | 55,431 |
| Whitworth | 62,379 | 61,765 |
| Animal centre | 44,524 | 3,112 |
| Branch fundraising | 20,383 | 14,774 |
| Internet sales | 38,041 | 58,920 |
| | 475,575 | 500,820 |

## 5 Investment income

| | Unrestricted | |
|---|---|---|
| | Total 2023 £ | Total 2022 £ |
| Bank account interest | 3,069 | 1,125 |
| | 3,069 | 1,125 |

## 6 Charitable activities

| | Unrestricted | |
|---|---|---|
| | Total 2023 £ | Total 2022 £ |
| Adoptions etc. | 1,906 | 5,361 |
| | **1,906** | **5,361** |

## 7 Other receipts

| | Unrestricted | |
|---|---|---|
| | **Total 2023** | **Total 2022** |
| | **£** | **£** |
| Job retention scheme | - | 491 |
| Pet insurance | 535 | 192 |
| Headquarter subscriptions | 171 | 142 |
| Business grant income | (50) | 11,030 |
| Compensation for site relocation | - | 285,000 |
| Rochdale Borough Council rates recharge | 46,571 | - |
| Room hire | 1,047 | 1,048 |
| | 48,274 | 296,855 |

## 8 Expenditure

| | Basis of allocation | Governance costs £ | Charitable activities £ | Activities for generating funds £ | Unrestricted Total 2023 £ | Total 2022 £ |
|---|---|---|---|---|---|---|
| **Costs directly allocated to activities** | | | | | | |
| Kennels, cattery, neutering, vet fees and other direct costs | Direct | - | 55,793 | 5,442 | 61,235 | 67,061 |
| Advertising | Direct | - | 128 | 182 | 310 | 1,261 |
| Salaries and wages | Staff Time | - | 182,241 | 231,310 | 413,551 | 386,126 |
| Office costs | Direct | - | 35,716 | 130,299 | 166,015 | 125,757 |
| Motor and travelling expenses | Direct | - | 15,626 | 1,905 | 17,531 | 12,618 |
| Independent Examination and Accountancy | Usage | 11,476 | - | - | 11,476 | 9,569 |
| Legal and professional fees | Usage | - | 77,726 | - | 77,726 | 9,570 |
| Irrecoverable VAT | Direct | 12,846 | - | - | 12,846 | 24,097 |
| **Support costs allocated to activities** | | | | | | |
| Salaries and wages | Staff Time | - | 3,956 | 19,780 | 23,736 | 21,883 |
| Office costs | Usage | - | 9,593 | 36,393 | 45,986 | 6,206 |
| Bank charges | Usage | - | 2,080 | 3,280 | 5,360 | 4,867 |
| Depreciation | Usage | - | 72,365 | 558 | 72,923 | 6,294 |
| Disposal of fixed assets | Usage | - | 1,076 | - | 1,076 | 50,509 |
| Insurance | Usage | - | 1,582 | 3,758 | 5,340 | 5,665 |
| Sundry costs | Usage | - | 24 | 34 | 58 | 2,240 |
| | | 24,322 | 457,906 | 432,941 | 915,169 | 733,723 |

**9 Net outgoing resources are stated after charging/(crediting):**

| | 2023 £ | 2022 £ |
|---|---|---|
| Depreciation | 72,923 | 6,294 |
| Independent examiner fees | 3,850 | 3,250 |

**10 Staff costs and trustees' remuneration**

| | 2023 £ | 2022 £ |
|---|---|---|
| Wages | 401,589 | 374,274 |
| Social security costs | 25,224 | 23,133 |
| Pension | 10,474 | 10,583 |
| | 437,287 | 407,990 |
| The average number of employees during the year was: | 27 | 27 |

No employee received remuneration amounting to more than £60,000 (2022: £60,000) in either year.

No trustee expenses have been incurred in 2023 or 2022.

## 11 Tangible fixed assets

| | Improve-ments to property | Animal accomm-odation | Office equipment | Motor vehicles | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| *Cost* | | | | | |
| At 1 January 2023 | 1,424,677 | 94,127 | 14,574 | 8,500 | 1,541,878 |
| Addition | 9,806 | - | - | - | 9,806 |
| Disposal | - | (94,127) | (12,913) | - | (107,040) |
| Transfer | - | - | - | - | - |
| At 31 December 2023 | 1,434,483 | - | 1,661 | 8,500 | 1,444,644 |
| *Deprecation* | | | | | |
| At 1 January 2023 | - | 92,514 | 13,180 | 8,500 | 114,194 |
| Charge | 71,915 | 450 | 558 | - | 72,923 |
| Disposals | - | (92,964) | (13,000) | - | (105,964) |
| At 31 December 2023 | 71,915 | - | 738 | 8,500 | 81,153 |
| *Net book value* | | | | | |
| At 31 December 2023 | 1,362,568 | - | 923 | - | 1,363,491 |
| At 31 December 2022 | 1,424,677 | 1,613 | 1,394 | - | 1,427,684 |

All the closing net book values represent fixed assets used for direct charitable purposes.

## 12 Stocks

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Finished goods held for resale | 6,270 | 2,664 |

## 13 Debtors

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other debtors | 9,718 | 13,920 |
| Prepayments and accrued income | 174,285 | 301,239 |
| | 184,003 | 315,159 |

Included within accrued income is an amount of £160,000 (2022: £200,000) which is due to the charity on the exit of the old premises. This amount will be received over a 5-year period. All other amounts shown under debtors fall due for payment within one year.

## 14 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|---|---|---|
| Trade creditors | 41,470 | 48,880 |
| Other taxes and social security costs | 4,656 | 4,257 |
| Accruals and deferred income | 30,706 | 39,643 |
| | 76,832 | 92,780 |

## 15 Fund balances

| | Restricted £ | Unrestricted Designated £ | Unrestricted General £ | Total £ |
|---|---|---|---|---|
| At 1 January 2023 | - | - | 2,049,825 | 2,049,825 |
| Incoming resources | - | - | 548,618 | 548,618 |
| Resources expended | - | - | (915,169) | (915,169) |
| Transfer | - | - | - | - |
| At 31 December 2023 | - | - | 1,683,274 | 1,683,274 |

## 16 Analysis of net assets between funds

| | Restricted £ | Designated £ | Unrestricted General £ | Total £ |
|---|---|---|---|---|
| Fund balances at 31 December 2023 are represented by: | | | | |
| Tangible fixed assets | - | - | 1,363,491 | 1,363,291 |
| Current assets | - | - | 396,615 | 396,615 |
| Current liabilities | - | - | (76,832) | (76,832) |
| Total net assets | - | - | 1,683,274 | 1,683,274 |

**Analysis of net assets between funds**

| | Restricted £ | Designated £ | Unrestricted General £ | Unrestricted Total £ |
|---|---|---|---|---|
| Fund balances at 31 December 2022 are represented by: | | | | |
| Tangible fixed assets | - | - | 1,427,684 | 1,427,684 |
| Current assets | - | - | 714,921 | 714,921 |
| Current liabilities | - | - | (92,780) | (92,780) |
| Total net assets | - | - | 2,049,825 | 2,049,825 |

## 17 Trustee indemnity insurance

The charity does not pay any indemnity insurance on behalf of the trustees.

## 18 Commitments under operating leases

As at 31 December 2023 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as set out below:

| | 2023 | | 2022 | |
|---|---|---|---|---|
| Operating leases which expire: | Land and buildings £ | Other £ | Land and buildings £ | Other £ |
| Within one year | 51,826 | - | 45,886 | - |
| Between two and five year | 33,750 | - | - | |
| | 85,576 | - | 45,886 | - |

## 19 Cash generated from operations

**Reconciliation of net (expenditure)/ income to net cash flow from operating activities**

| | 2023 £ | 2022 £ |
|---|---|---|
| Net income for the year | (366,551) | 117,129 |
| Adjustments for: | | |
| Investment income | (3,069) | (1,125) |
| Depreciation of tangible fixed assets | 72,923 | 6,294 |
| Loss on disposal of tangible fixed assets | 1,076 | 50,509 |
| Operating cash flows before movement in working capital | | |
| (Increase)/decrease in stock | (3,606) | 336 |
| Decrease/(increase) in debtors | 131,156 | (216,178) |
| Decrease in creditors | (15,948) | (239,183) |
| Net cash used in operating activities | (184,019) | (282,218) |

## 20 Related party transactions

During the year and in the normal course of business on an arms length basis, the charity received sundry income from and incurred expenditure relating to RSPCA National Society.

The charity is constituted in accordance with the rules of the RSPCA National Society.

## 21 Ultimate controlling party

The charity's ultimate controlling party is its board of trustees.

# Accounts

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (RSPCA) ROCHDALE BRANCH

## FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2022

**Registered Charity Number 232257**

**RSPCA ROCHDALE BRANCH**

**Annual report and financial statements for the year ended 31 December 2022**

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**Trustees**



**Branch address**

1 Redcross Street, Rochdale, Lancashire, OL12 0NZ

**Registered charity number**

232257

**Accountants and independent examiner**

Ninth Floor, Landmark, St Peter's Square, 1 Oxford Street, Manchester, M1 4PB

**Bankers**

NatWest Bank PLC, Town Hall Square, Rochdale, Lancashire

**Solicitors**

AST Hampsons, 128 Yorkshire Street, Rochdale, OL16 1LA

The trustees present their report and financial statements for the year ended 31 December 2022. The charity is registered, No. 232257, with the Charity Commission. The RSPCA is a charity incorporated by the RSPCA Act 1932.The Act authorizes a branch network. Each branch is an unincorporated association registered as an independent charity. The governing document is the RSPCA Branch Rules. Each branch has a Board of Trustees all of whom must be a member of the RSPCA.

**Constitution, objects and policies**

The charity exists to promote animal welfare, to support the RSPCA Inspectorate and to prevent cruelty to animals. It provides temporary accommodation and operates a rehoming service for dogs, cats and miscellaneous small domestic animals. It operates as a separate charity but is required to adhere to the rules and regulations of the National Society. It accepts the guidance of the National Society.

**Appointment of trustees**

The trustees who served during the year were:

| | | |
|---|---|---|
| Mr David Canavan | Chair | |
| Ms Jackie Poke | Treasurer | |
| Mr Jon Muff | Trustee | |
| Mrs Jeannette Canavan | Secretary | |
| Mrs Elizabeth Hyland | Trustee | |
| Mrs Tracey Jolly | Trustee | (resigned 15 May 2022) |
| Ms June Irving | Trustee | |
| Ms Joanne Crane | Regional Board | |
| Mr Mark Jolly | Trustee | (resigned 15 May 2022) |
| Mr Carl Crane | Trustee | |
| Mrs Lauren Taylor | Trustee | (Appointed 26 May 2022) |

New trustees are required to have a minimum three months RSPCA membership and can be nominated by two Branch members of three months standing. They are elected by a simple majority vote for a period of twelve months at the Annual General Meeting. Each new trustee is given an induction course and appropriate training to enable them to undertake their role properly.

The Board needs to consist of a minimum of seven and a maximum of fourteen trustees.

The trustees have the power to co-opt up to three further trustees.

The Board of Trustees manages the affairs of the Branch. Three senior staff have been appointed to form a management team and have individual responsibility for Financial Management and Administration, Fundraising and Income Generation and Animal Centre and Animal Welfare. The managers report to the Board of Trustees through a single trustee who has line management responsibility.

**Annual and financial review**

**Chair’s Report to Members 2022**

The RSPCA Rochdale & District Branch is an unincorporated charitable association and is an autonomous branch of the national RSPCA, carrying out animal welfare work in the areas of Rochdale, Heywood, Middleton, Littleborough, Milnrow, Whitworth and Todmorden.

An important part of our mission is to promote kindness and to prevent or suppress cruelty to animals by all lawful means, and we work hard to provide proper care for those animals who have been mistreated or abandoned.

In presenting this report I shall indicate the key areas of trustee focus within the overall operation and development of RSPCA Rochdale & District. During 2022 the trustees met regularly to consider operating issues, receive reports and determine action. I would wish to convey my thanks to our trustees for their commitment to the branch and animal welfare. It has been an important and challenging year, during which trustees have been required to consider detailed and lengthy reports to enable them to have a strategic overview and to make key operational decisions. Day to day operational activity is the responsibility of our three senior managers who report to the Board of Trustees through a trustee delegated to undertake line management responsibility on behalf

behalf of the Trustees. Jackie Brooks deals with overall administration and finance, Shirley Mellor manages our charity shop portfolio together with our eBay and Facebook activity and Chan Taylor has responsibility for the management of our animal centre and animal welfare issues. During the year they have faced not only the normal challenges of a busy animal centre but also the need to transfer operations out of a centre which has been the focus of activity for over 80 years into a completely new location. They form an excellent team and the Board of Trustees is grateful for their dedication and support during the year.

An agreement with Rochdale Borough Council and Rochdale Boroughwide Housing was reached in March 2021. This involved the sale of the existing RSPCA site and a relocation to Hollingworth Lake Visitor Centre. It was a very complex agreement involving the redesign and extension of the existing visitor centre to enable it to be licenced as an RSPCA animal centre. The existing steel framed building was in poor condition and required complete reconstruction of the internal walls, a rewire and new plumbing and heating systems. It was also found that the external drainage had to be completely replaced and a new electrical supply from the main supply at Lakebank had to be installed. Although this involved very major construction work the trustees considered that the location presented an excellent opportunity to establish an RSPCA centre with the potential to provide support to animal welfare in accordance with the principles of the RSPCA long into the future. The location at Redcross Street had become increasingly difficult as the surrounding area had become subject to a serious decline. In comparison Hollingworth Lake is a very popular tourist location on the edge of the Pennines. It is recognised as among the ten most popular country parks in the UK with large visitor numbers from across Greater Manchester and beyond. Following the extensive negotiations from January 2020, a unanimous vote of support from Rochdale Borough Council in July 2020 and the signing of agreements in March 2021, the Trustees set July 2022 as the target moving date.

The Trustees engaged Nigel Longshaw of A J Cocker Associates as the professional architect to prepare the plans, oversee the work and provide staged payments approval against completion certificates. The main contractor appointed by the trustees was H Bell Ltd, a large local building contractor with experience of undertaking building work for the local authority and NHS in the public sector and for numerous private sector clients. The services of Peter Taylor, senior partner in AST Hampsons solicitors, and Steven Barton of Barton Kendal were extended to provide the trustees with specialist input. I would wish to place on record my gratitude to these three professionals for their critical contribution to the development of the new centre.

During the year the strategic management of the Board of Trustees has been focussed around three key areas;

1. Day to day activity.

   The Branch has agreed that a key animal welfare focus is support for the RSPCA Inspectorate. This involves receiving abused or abandoned animals and providing care and rehabilitation leading to successful rehoming. Increasingly wildlife support for the inspectorate has become an important aspect of the work of the branch. During the year the branch received 304 domestic animals and 279 wildlife casualties. Almost 600 animals receiving our care was impressive considering there was a need to wind down numbers towards the end of the year to facilitate the move to a new centre.

   Following the difficulties associated with Covid, the charity shop activity continued to be rebuilt and income streams such as eBay and Facebook continue to be income generators. A significant change in shopping habits has created a challenging environment for this important area of branch work.

2. Development of the new centre.

   Following an indication that Rochdale Borough Council required the Redcross Street site for new affordable housing, negotiations identified Hollingworth Lake Visitor Centre as a potential new location for the RSPCA animal centre. Plans were prepared to provide suitable accommodation for animal care, an adjacent café and a quality meeting room. The animal facilities were designed to comply with current RSPCA standards for animal care in order to secure RSPCA licencing. Following detailed negotiations with Rochdale Borough Council the footprint of the site was agreed and a 125-year lease with a peppercorn rent was signed by the parties. H Bell Ltd was selected as the main contractor based upon a tender of £1.3m to complete the work. The trustees received regular detailed progress reports from Nigel Longshaw and Steve Barton, who both regularly attended trustee meetings to present the reports and respond to any questions. Given the size of the project and the limited funds available, the trustees considered that it was critical to be fully aware of expenditure as the project progressed. It was agreed that payments would be based upon valuation certificates recommended by the architect and specifically approved for payment by the Branch Treasurer and an experienced trustee who holds a senior appointment with Balfour Beatty. In the course of the contract, issues arose which had not been anticipated and this caused the contract completion date to be extended.

The headlease requires the RSPCA to provide public toilets and to replicate the café facilities with disabled access. The operating cost of these facilities will be covered by Rochdale Borough Council. It was considered by the trustees that these facilities would be very attractive to the public and enhance the ability of the Branch to attract public support and income to the centre. A large screen was to be installed in the café to present the work of the RSPCA and to present pictures and details of animals available for adoption. A high-quality meeting room was also part of the development to provide meeting facilities for the trustees and to have the potential to be hired for corporate use.

Following a successful inspection visit and the issuing of an operating licence a decision was taken to move operations to the new site on the 16th December 2022. In practice this date was altered to the 6th January 2023.

3. Move to Hollingworth Lake Animal Centre

To reduce overall costs the trustees decided to use as much of the equipment and materials as possible from the old centre and where this was not possible to source specific items directly. It was a major logistical challenge to move sufficient materials to enable all our animals to be moved over a single day. Staff accommodation was complete including an overnight flat and fully operational security and internet systems. Many items were moved over the weeks prior to the 6th January which contributed to allowing the animals to be moved on the 6th and the new centre to commence operations on the 7th. On behalf of the trustees, I would wish to convey our gratitude to our excellent team of staff who completed a very difficult operation with commitment and professionalism. The trustees would also like to thank the RSPCA inspectors who gave enormous assistance over the 6th and 7th of January.

The animal centre at Redcross Street has also been the base for the charity shop organisation and our eBay development. A significant level of donated goods are stored there and are evaluated and sorted prior to sale. The new animal centre does not have the capacity to provide room for the storage and sorting process. A new base has to be found for this important aspect of branch operation. There is no doubt that over the years our charity shop income has made a critical contribution to our animal welfare work. Shirley has always managed the charity shop processes well and has added eBay, Facebook, Vinted and other online sites as an income source with the potential for expansion. Although an extension of accommodation at Redcross Street has been negotiated to mid-2023 the trustees are anxious to find suitable premises as near to the new animal centre as possible to allow Shirley and her team to remain an integrated part of branch operation.

**David Canavan**
**Trustee and Chair**
RSPCA Rochdale & District Branch

**Extracts from the Greater Manchester Inspectorate Group Annual Report for 2022**
**Chief Inspector Nina Small**

Summary

2022 saw the arrival of a new Chief Inspector. The team were back to resuming normal duties after the lock down measures had been removed.

It has been another challenging year with the cost of living crisis impacting on pet owners in the region, not to mention the influx of dogs during lock down which saw an increase in sign overs of pets.

The lack of space for animals has been a huge problem in the region and we have had to push back as much as possible on owners wanting to rehome their animals. We have lots of animals in private boarding establishments around the group and some of these animals are sadly spending months there.

The team have also had to contend with the devastating effects of Avian Flu and the impact it has had on the rehabilitation and treatment of birds.

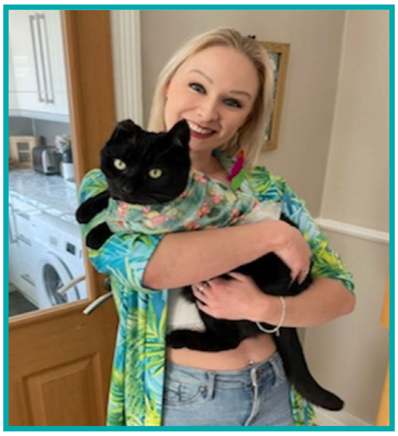
Case Investigations

Manchester is one of the busiest groups in the country and that means sadly more cruelty case investigations to deal with. In 2022 we investigated just over 100 cases.

So far over 30 have been dealt with via a prosecution, approximately 21 have been dealt with by way of a caution, approximately 30 were closed once an investigation was completed and another 20 are still waiting for a decision.

Inspector Catherine Byrnes secured a successful conviction against a cat owner from Oldham that poured boiling water onto his cat called Shadow. The case made it into the Manchester Evening news and the owner received a 10 year ban from keeping animals, an 18 week suspended sentence, fined £260 and ordered to pay £260 towards costs. The cat was rehomed to one of the vet nurses that helped him with treatment.

(Shadow was cared for and nursed back to health at Rochdale Animal Centre over several months).



We are lucky to have a large number of branches in our area that are very supportive of our inspectorate group. Without this help and support we wouldn't be able to rescue the many animals that our officers rescue daily.

On behalf of the Manchester group thank you for all your help and support over 2022.

**Financial review**

There was net income for the year of £117,129 (2021: £1,764,317) with retained funds of £2,049,825 (2021: £1,932,696) at the year end. The decrease in incoming resources reflects the fact that an amount of £1,800,000 was received from Rochdale Boroughwide Housing in the prior year as compensation for the site from which the charity has operated and now departed. A further amount of £200,000 has been recognised in the current year in this regard, which will be a future contribution towards the running of the site for the next 5 years. Excluding this, the income profile was relatively consistent. Fixed assets have increased to £1,427,684 as the new site the branch is moving to is being developed. Thus, expenditure is reflected in a reduction in the cash at bank.

**Reserves policy**

The trustees aim to secure sufficient regular income and a reserve balance to support the animal centre facilities.

The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

**Future developments**

The branch is currently refining its Income Generation Strategy and as part of this proposing to build closer links with the Community through improved volunteer facilities. In addition, it is hoped to increase dog care facilities and improve wildlife provision.

It is anticipated that the new site at Hollingworth Lake will create new opportunities for the charity in the future.

**Risk management and income generation policy**

Measures are in place to minimise any risk resulting in loss of income. We consult independent advisers and the business unit of our bank. We consistently review our income generation opportunities and have implemented stepped income levels for short to medium and medium to long-term needs through regularly targeted and monitored sources, such as shops, committed giving and collection boxes.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery for all operational aspects of the RSPCA Rochdale and District Branch. All procedures are regularly reviewed to ensure they are efficient and appropriate to our needs.

**Investment policy**

The policy is to retain some long-term investments where possible, but to have a consistently managed portfolio at the bank which is accessible for operational cash flow in the short term at the best interest rate available to us. The operational current account is linked directly to the Business Reserve account and only the appropriate operational level is maintained without interest, any amount over this sum being automatically transferred to the Reserve account on a daily basis.

**Market value of land and buildings**

The premises have not been the subject of an external valuation and are included in the accounts at cost.

**Statement of Trustees' responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**Approval**

This report was approved by the trustees on 8\6\23

**Mr D Canavan**
**Chair**

**RSPCA ROCHDALE BRANCH**

**Independent Examiner's Report to the Trustees of RSPCA Rochdale Branch**

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I report to the trustees on my examination of the accounts of RSPCA Rochdale Branch ('the charity') for the year ended 31 December 2022, which are set out on pages 8 to 20.

## Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

## Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable 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 accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Signed: John Guest

Name: **John Guest**
Name of applicable listed body: **The Institute of Chartered Accountants in England and Wales**
Relevant professional qualification or membership of professional body: **Chartered Accountant**

**ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED**
Chartered Accountants
Ninth Floor, Landmark,
St Peter's Square,
1 Oxford Street,
Manchester,
M1 4PB
Date: 29/09/23

## Statement of financial activities for the year ended 31 December 2022

| | Note | Restricted funds | Unrestricted funds | 2022 | 2021 as restated |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Income and endowments from:** | | | | | |
| Donations and legacies | 3 | - | 46,691 | 46,691 | 21,943 |
| Charitable activities | 6 | - | 5,361 | 5,361 | 17,025 |
| Other trading activities | 4 | - | 500,820 | 500,820 | 366,839 |
| Investment income | 5 | - | 1,125 | 1,125 | 129 |
| Other receipts | 7 | - | 296,855 | 296,855 | 1,973,630 |
| **Total** | | - | 850,852 | 850,852 | 2,379,566 |
| **Expenditure on:** | | | | | |
| Raising funds | 8 | - | 460,472 | 460,472 | 341,820 |
| Charitable activities | 8 | - | 273,251 | 273,251 | 273,429 |
| **Total** | | - | 733,723 | 733,723 | 615,249 |
| **Net incoming resources before transfers** | | - | 117,129 | 117,129 | 1,764,317 |
| Transfers | | (2,500) | 2,500 | - | - |
| **Net movement in funds** | | (2,500) | 119,629 | 117,129 | 1,764,317 |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | 2,500 | 1,930,196 | 1,932,696 | 168,379 |
| **Total funds carried forward** | | - | 2,049,825 | 2,049,825 | 1,932,696 |

There were no gains or losses other than those reported above.

All of the above amounts relate to continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

**RSPCA ROCHDALE BRANCH**

**Balance sheet at 31 December 2022**

| | Note | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 11 | | 1,427,684 | | 660,999 |
| **Current assets** | | | | | |
| Stocks | 12 | 2,664 | | 3,000 | |
| Debtors | 13 | 315,159 | | 98,981 | |
| Cash at bank | | 397,098 | | 1,501,679 | |
| | | 714,921 | | 1,603,660 | |
| **Creditors: amounts falling due within one year** | 14 | (92,780) | | (331,963) | |
| **Net current assets** | | | 622,141 | | 1,271,697 |
| **Total assets less current liabilities** | | | 2,049,825 | | 1,932,696 |
| **Net assets** | | | 2,049,825 | | 1,932,696 |
| **Income funds** | | | | | |
| Unrestricted funds | 15 | | 2,049,825 | | 1,930,196 |
| Restricted funds | 15 | | - | | 2,500 |
| **Total funds** | | | 2,049,825 | | 1,932,696 |

The financial statements on pages 8 to 20 were approved and authorised for issue by the Trustees on 8/6/23

D Canavan
**Chair**
**Trustee**

J Poke
**Treasurer**
**Trustee**

The notes on pages 11 to 20 form part of these financial statements.

## Statement of Cash flows for the year ended 31 December 2022

| | Note | 2022<br>£ | 2021<br>£ |
|---|---|---|---|
| **Cash flows from operating activities: Net cash (used in)/ provided by operating activities** | **19** | (282,218) | 1,909,374 |
| **Cash flows from investing activities** | | | |
| Purchase of tangible fixed assets | | (823,488) | (602,305) |
| Interest received | | 1,125 | 129 |
| **Net cash used in investing activities** | | (822,363) | (602,176) |
| **Change in cash and cash equivalents in the year** | | (1,104,581) | 1,307,198 |
| **Cash and cash equivalents at 1 January 2022** | | 1,501,679 | 194,481 |
| **Cash and cash equivalents at 31 December 2022** | | 397,098 | 1,501,679 |
| **Represented by** | | | |
| Cash at bank and in hand | | 397,098 | 1,501,679 |
| | | **397,098** | **1,501,679** |

## 1 Accounting policies

***Basis of accounting***
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

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

The RSPCA Rochdale Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

***Going concern***
The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare. As charity shops have opened back up following the pandemic, this has seen an increase of income and the compensation received in the prior year saw a large increase in cash reserves and net assets. Due to this the trustees have prepared the financial statements on a going concern basis.

***Stocks***
Stocks are stated at the lower of cost or net realisable value. The charity receives a considerable amount of donated goods for resale through its charity shop.

***Incoming resources***
All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charity shops and internet sites are included when receivable.

Income from grants, donations, legacies and other similar incoming resources are included in the year in which they are receivable subject to the terms for recognition of income as set out in the SORP being satisfied.

***Resources expended***
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. The costs of generating funds in relation to charitable activities include all those resources incurred by the charity in undertaking its work to meet those charitable activities. Such costs include the direct costs of the charitable activity together with those support costs incurred to enable those activities to be undertaken.

## 1 Accounting policies *(continued)*

Governance costs include the costs of arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds.

***Irrecoverable VAT***
Irrecoverable VAT is charged as a cost to the SOFA.

***Fund accounting***
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors. The permitted use of the restricted funds is set out in the notes to the financial statements.

Designated funds comprise of unrestricted funds which have been set aside for specific purposes. The intended use of any designated funds is set out in the notes to the financial statements.

***Tangible fixed assets and depreciation***
Tangible fixed assets are included at cost. Depreciation is provided to write off the costs less estimated residual values, of all fixed assets, except freehold premises, over their expected useful lives. It is calculated at the following rates:

| | |
|---|---|
| Motor vehicles | - 25% straight line |
| Office equipment | - 15% straight line |
| Improvements to property | - 5% straight line |
| Animal accommodation | - 15% straight line |
| Lease improvements, fixtures & fittings | - 10% straight line |

Long leasehold premises are considered to have a very long useful life and are therefore not depreciated and depreciation would not be material to these financial statements.

No depreciation is provided on assets under construction until they are brought into use.

***Operating lease agreements***
Rentals payable under operating leases are charged in the profit and loss account on a straight-line basis over the lease term.

***Donated goods and voluntary labour***
The charity received donated goods for resale through its charity shops. The charity is also in benefit from the many hours of voluntary labour donated by its supporters in relation to running the charity shops, fundraising and administration. The value of these goods and services has not been evaluated.

***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, in full, to all of its financial instruments.

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument and are offset only when the Charity currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

***Financial assets***
Other debtors which are receivable within one year and which do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled and any impairment losses.

***Financial liabilities***
Financial instruments are classified as liabilities according to the substance of the contractual arrangements entered into.

Other creditors (including accruals) payable within one year that do not constitute a financing transaction are initially measured at the transaction price and subsequently measured at amortised cost, being the transaction price less any amounts settled.

***Prior period adjustment***
During the period the categorisation of income relating to the compensation for site relocation was reconsidered and the Trustees have determined that this income would be more appropriately categorised as other receipts. This has therefore been reallocated from investment income to other receipts in the prior period. The amendment has no effect on reserves.

## 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 on-going 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.

No critical accounting estimates and judgments have been made in preparing these financial statements.

## 3 Donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|
| Donations and gifts | 16,735 | - | 16,735 | 21,943 |
| Legacies | 29,956 | - | 29,956 | - |
| | 46,691 | - | 46,691 | 21,943 |

## 4 Other trading activities

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|
| Shop income- | | | | |
| Rochdale | 55,277 | - | 55,277 | 35,099 |
| Rochdale (2) | 32,823 | - | 32,823 | 21,127 |
| Middleton | 78,155 | - | 78,155 | 55,473 |
| Littleborough | 51,969 | - | 51,969 | 34,911 |
| Heywood | 52,732 | - | 52,732 | 27,229 |
| Milnrow | 35,862 | - | 35,862 | 21,777 |
| Todmorden | 55,431 | - | 55,431 | 49,436 |
| Whitworth | 61,765 | - | 61,765 | 33,884 |
| Animal centre shop | 3,112 | - | 3,112 | 4,523 |
| Branch fundraising | 14,774 | - | 14,774 | 30,304 |
| Internet sales | 58,920 | - | 58,920 | 53,076 |
| | 500,820 | - | 500,820 | 366,839 |

Shop income of £Nil (2021: £Nil) was included in restricted funds.

## 5 Investment income

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 As restated £ |
|---|---|---|---|---|
| Bank account interest | 1,125 | - | 1,125 | 129 |
| | 1,125 | - | 1,125 | 129 |

Bank account interest and investment income of £Nil (2021: £Nil) were included in restricted funds.

## 6 Charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|
| Adoptions etc. | 5,361 | - | 5,361 | 17,025 |
| | 5,361 | - | 5,361 | 17,025 |

Adoptions etc. of £Nil (2021: £Nil) were included in restricted funds.

## 7 Other receipts

| | Unrestricted funds £ | Restricted funds £ | Total 2022 £ | Total 2021 As restated £ |
|---|---|---|---|---|
| Job retention scheme | 491 | - | 491 | 59,723 |
| Pet insurance | 192 | - | 192 | 272 |
| Headquarter subscriptions | 142 | - | 142 | 351 |
| Business grant income | 11,030 | - | 11,030 | 113,284 |
| Compensation for site relocation | 285,000 | | 285,000 | 1,800,000 |
| | 296,855 | - | 296,855 | 1,973,630 |

Other receipts of £Nil (2021: £Nil) were included in restricted funds.

## 8 Expenditure

| | Basis of allocation | Governance costs £ | Charitable activities £ | Activities for generating funds £ | Unrestricted Total 2022 £ | Total 2021 £ |
|---|---|---|---|---|---|---|
| **Costs directly allocated to activities** | | | | | | |
| Kennels, cattery, neutering, vet fees and other direct costs | Direct | - | 61,434 | 5,627 | 67,061 | 47,561 |
| Advertising | Direct | - | 519 | 742 | 1,261 | 365 |
| Salaries and wages | Staff Time | - | 170,083 | 216,043 | 386,126 | 361,855 |
| Office costs | Direct | - | 16,572 | 109,185 | 125,757 | 114,093 |
| Motor and travelling expenses | Direct | - | 11,247 | 1,371 | 12,618 | 16,052 |
| Independent Examination and Accountancy | Usage | 9,569 | - | - | 9,569 | 6,500 |
| Governance costs | Usage | 9,570 | - | - | 9,570 | 23,316 |
| Irrecoverable VAT | Direct | - | - | 24,097 | 24,097 | - |
| **Support costs allocated to activities** | | | | | | |
| Salaries and wages | Staff Time | - | 3,647 | 18,236 | 21,883 | 21,758 |
| Office costs | Usage | - | 1,314 | 4,892 | 6,206 | 9,112 |
| Bank charges | Usage | - | 1,888 | 2,979 | 4,867 | 4,011 |
| Depreciation | Usage | - | 3,921 | 2,373 | 6,294 | 7,538 |
| Disposal of fixed assets | Usage | - | - | 50,509 | 50,509 | - |
| Insurance | Usage | - | 1,678 | 3,987 | 5,665 | 3,066 |
| Sundry costs | Usage | - | 948 | 1,292 | 2,240 | 22 |
| | | 19,139 | 273,251 | 441,333 | 733,723 | 615,249 |

## 9 Net outgoing resources are stated after charging/(crediting):

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| Depreciation | 6,294 | 7,538 |
| Independent examiner fees | 3,250 | - |
| Auditor fees | - | 8,000 |

## 10 Staff costs and trustees' remuneration

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| Wages | 374,274 | 354,800 |
| Social security costs | 23,133 | 19,520 |
| Pension | 10,583 | 9,293 |
| | 407,990 | 383,613 |
| The average number of employees during the year was: | 27 | 27 |

No employee received remuneration amounting to more than £60,000 (2021: £60,000) in either year.

No trustee expenses have been incurred in 2022 or 2021.

## 11 Tangible fixed assets

| | Leasehold improvements fixtures & fittings | Improve-ments to property | Long leasehold premises | Animal accomm-odation | Office equipment | Motor vehicles | Assets under construction | Total |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| *Cost* | | | | | | | | |
| At 1 January 2022 | 93,205 | 610,693 | 20,000 | 94,127 | 14,182 | 8,500 | 601,581 | 1,442,288 |
| Addition | - | - | - | - | 392 | - | 823,096 | 823,488 |
| Disposal | (93,205) | (610,693) | (20,000) | - | - | - | - | (723,898) |
| Transfer | - | 1,424,677 | - | - | - | - | (1,424,677) | - |
| At 31 December 2022 | - | 1,424,677 | - | 94,127 | 14,574 | 8,500 | - | 1,541,878 |
| *Deprecation* | | | | | | | | |
| At 1 January 2022 | 88,345 | 580,279 | - | 92,064 | 12,569 | 8,032 | - | 781,289 |
| Charge | 1,711 | 3,054 | - | 450 | 611 | 468 | - | 6,294 |
| Disposals | (90,056) | (583,333) | - | - | - | - | - | (673,389) |
| At 31 December 2022 | - | - | - | 92,514 | 13,180 | 8,500 | - | 114,194 |
| *Net book value* | | | | | | | | |
| At 31 December 2022 | - | 1,424,677 | - | 1,613 | 1,394 | - | - | 1,427,684 |
| At 31 December 2021 | 4,860 | 30,414 | 20,000 | 2,062 | 1,613 | 468 | 601,581 | 660,999 |

All the closing net book values represent fixed assets used for direct charitable purposes.

## 12 Stocks

| | 2022 £ | 2021 £ |
|---|---|---|
| Finished goods held for resale | 2,664 | 3,000 |

## 13 Debtors

| | 2022 £ | 2021 £ |
|---|---|---|
| Other debtors | 13,920 | 73,158 |
| Prepayments and accrued income | 301,239 | 25,823 |
| | 315,159 | 98,981 |

Included within accrued income is an amount of £200,000 which is due to the charity on the exit of the old premises. This amount will be received over a 5-year period. All other amounts shown under debtors fall due for payment within one year.

## 14 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|---|---|---|
| Trade creditors | 48,880 | 251,480 |
| Other taxes and social security costs | 4,257 | 4,236 |
| Accruals and deferred income | 39,643 | 76,247 |
| | 92,780 | 331,963 |

## 15 Fund balances

| | Restricted £ | Unrestricted Designated £ | Unrestricted General £ | Total £ |
|---|---|---|---|---|
| At 1 January 2022 | 2,500 | - | 1,930,196 | 1,932,696 |
| Incoming resources | - | - | 850,852 | 850,852 |
| Resources expended | - | - | (733,723) | (733,723) |
| Transfer | (2,500) | - | 2,500 | - |
| At 31 December 2022 | - | - | 2,049,825 | 2,049,825 |

Previously designated funds have been reallocated towards general expenditure in furtherance of the charity’s objectives.

## 16 Analysis of net assets between funds

| | Restricted | Designated | Unrestricted General | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 December 2022 are represented by: | | | | |
| Tangible fixed assets | - | - | 1,427,684 | 1,427,684 |
| Current assets | - | - | 714,921 | 714,921 |
| Current liabilities | - | - | (92,780) | (92,780) |
| Total net assets | - | - | 2,049,825 | 2,049,825 |

**Analysis of net assets between funds**

| | Restricted | Designated | Unrestricted General | Unrestricted Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 December 2021 are represented by: | | | | |
| Tangible fixed assets | - | - | 660,699 | 660,699 |
| Current assets | 2,500 | - | 1,601,160 | 1,603,660 |
| Current liabilities | - | - | (331,963) | (331,963) |
| Total net assets | 2,500 | - | 1,930,196 | 1,932,696 |

## 17 Trustee indemnity insurance

The charity does not pay any indemnity insurance on behalf of the trustees.

## 18 Commitments under operating leases

As at 31 December 2022 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as set out below:

| | 2022 | | 2021 | |
|---|---|---|---|---|
| | Land and buildings | Other | Land and buildings | Other |
| Operating leases which expire: | £ | £ | £ | £ |
| Within one year | 45,886 | - | 48,693 | - |
| Between two and five years | - | - | 10,500 | - |
| | 45,886 | - | 59,193 | - |

## 19 Cash generated from operations

### Reconciliation of net (expenditure)/ income to net cash flow from operating activities

| | 2022 £ | 2021 £ |
|---|---|---|
| Net income for the year | 117,129 | 1,764,317 |
| Adjustments for: | | |
| Investment income | (1,125) | (129) |
| Depreciation of tangible fixed assets | 6,294 | 7,538 |
| Loss on disposal of tangible fixed assets | 50,509 | - |
| Operating cash flows before movement in working capital | | |
| Decrease in stock | 336 | 528 |
| (Increase) in debtors | (216,178) | (65,682) |
| (Decrease)/ increase in creditors | (239,183) | 202,802 |
| Net cash (used in)/provided by operating activities | (282,218) | 1,909,374 |

## 20 Related party transactions

During the year and in the normal course of business on an arms length basis, the charity received sundry income from and incurred expenditure to RSPCA National Society.

The charity is constituted in accordance with the rules of the RSPCA National Society.

## 21 Ultimate controlling party

The charity's ultimate controlling party is its board of trustees.

The following page does not

form part of the statutory

financial statements of the charity

**RSPCA ROCHDALE BRANCH**

**Income and expenditure accounts for the year ended 31 December 2022**

| | Restricted funds £ | Unrestricted funds £ | 2022 £ | 2021 £ |
|---|---|---|---|---|
| **Income** | | | | |
| Legacies | - | 29,956 | 29,956 | - |
| Donations and gifts | - | 16,735 | 16,735 | 21,943 |
| Grants | - | - | - | - |
| Branch appeals and fundraising | - | 14,774 | 14,774 | 30,304 |
| Animal centre adoptions etc | - | 5,361 | 5,361 | 17,025 |
| Internet sales | - | 58,920 | 58,920 | 53,076 |
| - Charity shop (Rochdale) | - | 55,277 | 55,277 | 35,099 |
| - Charity shop (Rochdale 2) | - | 32,823 | 32,823 | 21,127 |
| - Charity shop (Rochdale 3) | - | - | - | - |
| - Charity shop (Middleton) | - | 78,155 | 78,155 | 55,473 |
| - Charity shop (Middleton 2) | - | - | - | - |
| - Charity shop (Littleborough) | - | 51,969 | 51,969 | 34,911 |
| - Charity shop (Heywood) | - | 52,732 | 52,732 | 27,229 |
| - Charity shop (Todmorden) | - | 55,431 | 55,431 | 49,436 |
| - Charity shop (Milnrow) | - | 35,862 | 35,862 | 21,777 |
| - Charity shop (Castleton) | - | - | - | - |
| - Charity shop (Whitworth) | - | 61,765 | 61,765 | 33,884 |
| - Animal Centre | - | 3,112 | 3,112 | 4,523 |
| - Bank interest and investment income | - | 1,125 | 1,125 | 129 |
| - Compensation for site relocation | - | 285,000 | 285,000 | 1,800,000 |
| - Sundry receipts | - | 11,855 | 11,855 | 173,630 |
| Total incoming resources | - | 850,852 | 850,852 | 2,379,566 |
| **Expenditure** | | | | |
| Total consumables | - | 25,245 | 25,245 | 15,133 |
| Wages and salaries | - | 408,010 | 408,010 | 383,613 |
| Rent, rates, water, heat and light | - | 111,122 | 111,122 | 104,207 |
| Insurance | - | 5,665 | 5,665 | 3,066 |
| Telephone | - | 8,082 | 8,082 | 3,395 |
| Repairs and renewals | - | 6,206 | 6,206 | 9,112 |
| Motor and travel expenses | - | 12,618 | 12,618 | 16,052 |
| Postage, printing and stationery | - | 6,553 | 6,553 | 6,490 |
| Advertising | - | 1,261 | 1,261 | 365 |
| Vet fees | - | 30,150 | 30,150 | 22,195 |
| Bank charges and interest | - | 4,867 | 4,867 | 4,011 |
| Loan interest | - | - | - | - |
| Legal and professional fees | - | 9,570 | 9,570 | 23,316 |
| Independent Examination and accountancy fees | - | 9,569 | 9,569 | 6,500 |
| Sundry expenses and cleaning | - | 13,905 | 13,905 | 10,256 |
| Depreciation | - | 6,294 | 6,294 | 7,538 |
| Profit on sale of fixed asset | - | 50,509 | 50,509 | - |
| Irrecoverable VAT | - | 24,097 | 24,097 | - |
| Total resources expended | - | 733,723 | 733,723 | 615,249 |
| **Net incoming resources** | - | 117,129 | 117,129 | 1,764,317 |

# Accounts

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (RSPCA) ROCHDALE BRANCH

## FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2021

**Registered Charity Number 232257**


**RSM UK Tax and Accounting Limited**
Chartered Accountants
9th Floor, 3 Hardman Street
Manchester
M3 3HF

**RSPCA ROCHDALE BRANCH**

**Annual report and financial statements for the year ended 31 December 2021**

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**Trustees**



**Branch address**

1 Redcross Street, Rochdale, Lancashire, OL12 0NZ

**Registered charity number**

232257

**Accountants**

RSM UK Tax and Accounting Limited,
3 Hardman Street, Manchester, M3 3HF

**Auditor**

Scott & Wilkinson,
Dalton House, 9 Dalton Square, Lancaster, LA1 1WD

**Bankers**

NatWest Bank PLC, Town Hall Square, Rochdale, Lancashire,

**Solicitors**

AST Hampsons, 128 Yorkshire Street, Rochdale, OL16 1LA

The trustees present their report and financial statements for the year ended 31 December 2021. The charity is registered, No. 232257, with the Charity Commission. The RSPCA is a charity incorporated by the RSPCA Act 1932.The Act authorizes a branch network. Each branch is an unincorporated association registered as an independent charity. The governing document is the RSPCA Branch Rules. Each branch has a Board of Trustees all of whom must be a member of the RSPCA.

## Constitution, objects and policies

The charity exists to promote animal welfare, to support the RSPCA Inspectorate and to prevent cruelty to animals. It provides temporary accommodation and operates a rehoming service for dogs, cats and miscellaneous small domestic animals. It operates as a separate charity but is required to adhere to the rules and regulations of the National Society. It accepts the guidance of the National Society.

## Appointment of trustees

The trustees who served during the year were:

| | |
|---|---|
| Ms Jackie Poke | Trustee and Chair |
| Mrs Elizabeth Hyland | Trustee and Treasurer |
| Mrs Jeannette Canavan | Secretary |
| Mr David Canavan | Trustee |
| Mr Jon Muff | Trustee |
| Mrs Tracey Jolly | Trustee |
| Ms June Irving | Trustee |
| Ms Joanne Crane | Trustee |
| Mr Mark Jolly | Trustee |
| Mr Carl Crane | Trustee |

New trustees are required to have a minimum three months RSPCA membership and can be nominated by two Branch members of three months standing. They are elected by a simple majority vote for a period of twelve months at the Annual General Meeting. Each new trustee is given an induction course and appropriate training to enable them to undertake their role properly.

The Board needs to consist of a minimum of seven and a maximum of fourteen trustees.

The trustees have the power to co-opt up to three further trustees.

The Board of Trustees manages the affairs of the Branch. Three senior staff have been appointed to form a management team and have individual responsibility for, Financial Management and Administration, Fundraising and Income Generation and Animal Centre and Animal Welfare. The managers report to the Board of Trustees through a single trustee who has line management responsibility.

## Annual and financial review

## Chair’s Report to Members 2021

The RSPCA Rochdale & District Branch is an unincorporated charitable association and is an autonomous branch of the National RSPCA, carrying out animal welfare work in the areas of Rochdale, Heywood, Middleton, Littleborough, Milnrow, Whitworth and Todmorden. I am pleased to present this report on behalf of the trustees of this Branch, which includes our achievements and performance for the year.

The trustees have met regularly during the year to perform their duties and to review the performance of the Branch against their objectives and to ensure they remain focused on our charitable aims and continue to deliver benefits to the public.

An important part of our mission is to promote kindness and to prevent or suppress cruelty to animals by all lawful means, and we work hard to provide proper care for those animals who have been mistreated or abandoned. Day to day running of the animal centre and the branch’s shops is delegated to the Animal Centre Manager and the Shops Manager respectively, with day-to-day branch administration and finance delegated to the Branch Administrator. The three managers report to a trustee delegated to undertake line management responsibility on behalf of the Board of Trustees.

A key objective for RSPCA centres is to provide support to our Inspectors. The Branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or pass away. They do wonderful work often in very difficult circumstances, rescuing the most abused and ill-treated animals in our society. It has always been our policy to support them in every way that we can. We are pleased to record the thanks of Chief Inspector Ben Strangwood of the Greater Manchester Group.

Currently we take in a wide variety of animals and birds, together with ever increasing numbers of wildlife casualties which are brought to us by the Inspectorate from across the north of England.

Covid continued to be a significant challenge for the branch throughout 2021. The trustees received reports and took appropriate action to manage the affairs of the branch in difficult circumstances. In January all the shops were closed and shop staff were furloughed. The branch continued to provide a donation collection service and maintained the eBay operation. Facebook and Instagram supported appeals for donations, animal food and animal adoptions. Rochdale Council provided funding to cover rents etc. From May onwards the shops began the process of gradually reopening.

The trustees took the decision to pay off in full a support loan from the national Society of £88,205 in April which ensured that the branch was not carrying forward any debts. The Society ceased to offer a central VAT process for branches and the branch took steps to register for VAT. This was a difficult and complex process but on successful completion allowed the branch to reclaim VAT from late 2021.

The trustees decided that the animal centre would continue to be closed to the public but that an appointment system would be introduced for adoptions, microchipping and sales. This was designed to ensure that the animal welfare process could continue whilst providing maximum protection to staff.

Despite the difficult issues surrounding the covid pandemic, the trustees took the view that every effort should be made to continue to support all those animals that needed our care and to provide a service to the Inspectorate. During 2021 the branch received 262 domestic animals and 351 wildlife casualties. To provide care to 613 animals and birds was a remarkable achievement and demonstrates a strong dedication and commitment to relieve animals suffering distress and abuse.

The level of support for the Inspectorate has been acknowledged in their reports. The trustees would wish to place on record their thanks to the animal centre staff and volunteers who have demonstrated so well their commitment to animal welfare.

**Strategy**

The trustees have discussed and agreed a strategy.

Since 2017 RMBC and the RSPCA had been in discussion regarding the relocation of the Animal Centre to Hollingworth Lake, Littleborough. This has been a very complex and difficult process and the trustees would wish to acknowledge the very professional support received from Peter Taylor of AST Hampsons, Steve Barton of Barton Kendal and Nigel Longshaw of A J Cocker Associates. The discussions resulted in an agreement being finally concluded and signed in March 2021. C H Bell Ltd were appointed as the main contractors and work commenced in September 2021. There is a target completion date of July 2022. The general proposals were submitted to the Branch Affairs Committee on 7th December 2021 and received unanimous approval.

The Trustees acknowledge the support in this regard provided by Denise McCabe (BPM).

The relocation of the Branch is a very complex process with many elements to manage. The Trustees have been provided with progress reports on a regular basis and have had the opportunity to discuss and approve key elements.

In presenting this report I would like to acknowledge the commitment of our Trustees and thank them for supporting the work of the Rochdale & District Branch. I would also wish to convey on behalf of the Trustees my thanks to our three managers Jackie, Shirley and Chan.

Jackie Poke
Trustee and Chair
RSPCA Rochdale & District Branch

**Extracts from the Greater Manchester Inspectorate Group Annual Report for 2021**
**Chief Inspector Ben Strangewood**

2021 was another challenging year as we continued to get to grips with the Covid pandemic, building the new team following the restructures at the end of 2020, and dealing with the wide variety of challenges that this line of work brings with it.

Another huge challenge for us this winter has been Avian Influenza, otherwise known as bird flu. In certain locations it seemed to spread really quickly and seemed to be affecting waterfowl more than anything else. The officers were collecting and euthanising large numbers of birds, mostly geese and swans, both in Greater Manchester but also assisting in other areas.

The food bank scheme was set up to assist food banks across the Greater Manchester area. This proactive Food Bank initiative is there to help provide pet food to food banks so that we can assist animal owners who may be struggling to afford to feed their pets.

We have had quite a number of animals and birds caught in glue traps and other sticky situations this year. The RSPCA have been campaigning about these inhumane traps, and the Glue Traps (Offences) Bill is now going through Parliament.

In February, Insp Beth dealt with a call in Rochdale regarding a 10 month old puppy that had been beaten by her owner. She was found to have bruising on her head, neck and around her eyes and ears, and a broken tooth. There was a witness video, but unfortunately the witness pulled out. Beth persevered and the owner was prosecuted. He received a 5 year ban on all animals, a 12 month community order and a tagged curfew, and ordered to pay £400 costs. Tia has since been rehomed.

2021 will have continued to be a difficult and challenging year for all of you branches as well, I am sure. However, I'd like to thank you all for your hard work and the support that you have given to the Manchester Team and the animals that they help. You're all stars - so thank you from all of us!

### Financial review

There were net incoming resources for the year of £1,764,317 (2020: £115,958) with retained funds of £1,932,696 (2020: £168,379) at the year end. The increase in incoming resources is due to £1,800,000 being received from Rochdale Boroughwide Housing for compensation for the current site the charity operates from, being sold. In addition to this with the loosening of Covid restrictions, 2021 has seen increased shop sales and revenue. The balance sheet has seen a large increase due to the compensation received which has seen cash at the year end increase to £1,501,679. Fixed assets have increased to £660,999 as the new site the branch is moving to is being developed.

### Reserves policy

The trustees aim to secure sufficient regular income and a reserve balance to support the animal centre facilities.

The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare.

### Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the Trust’s aims and objectives and in planning future activities and setting the grant making policy for the year.

### Future developments

The branch is currently refining its Income Generation Strategy and as part of this proposing to build closer links with the Community through improved volunteer facilities. In addition, it is hoped to increase dog care facilities and improve wildlife provision.

Due to the sale of the current site the branch is moving to a new site at Hollingworth Lake, which will create new opportunities for the charity.

### Risk management and income generation policy

Measures are in place to minimise any risk resulting in loss of income. We consult independent advisers and the business unit of our bank. We consistently review our income generation opportunities and have implemented stepped income levels for short to medium and medium to long-term needs through regularly targeted and monitored sources, such as shops, committed giving and collection boxes.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery for all operational aspects of the RSPCA Rochdale and District Branch. All procedures are regularly reviewed to ensure they are efficient and appropriate to our needs.

### Investment policy

The policy is to retain some long term investments where possible, but to have a consistently managed portfolio at the bank which is accessible for operational cash flow in the short term at the best interest rate available to us. The operational current account is linked directly to the Business Reserve account and only the appropriate operational level is maintained without interest, any amount over this sum being automatically transferred to the Reserve account on a daily basis.

### Market value of land and buildings

The premises have not been the subject of an external valuation and are included in the accounts at cost. The trustees believe that the value of the premises are currently in the region of £500,000 (2020 - £200,000).

### Statement of Trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

### Approval

This report was approved by the trustees on ………….

**J Poke**
**Chair**

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS – ROCHDALE AND DISTRICT BRANCH**

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**Opinion**

We have audited the financial statements of The Royal Society for the Prevention of Cruelty to Animals – Rochdale and District Branch (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
sufficient accounting records have not been kept; or
the financial statements are not in agreement with the accounting records and returns; or
we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiries are made of management and those charged with governance as to whether there is any knowledge of actual, suspected, or alleged fraud, whether there is any known non-compliance with laws or regulations, and whether the charity has been subject to any litigation or any legal claims.

- minutes of meetings of management and those charged with governance are reviewed.

- audit work over the risk of management override of controls is undertaken. This includes testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

· analytical reviews are performed on the financial statements at all stages of the audit by comparison to prior years, budgets and expectations to ensure the reasonableness of the figures therein.

· detailed audit testing is undertaken in specific areas to ensure that income and expenditure is correctly recorded and is a genuine income or expense of the charity.

· enquiries are made of entity staff in compliance functions to identify any instances of non-compliance with laws and regulations.

· financial statement disclosures are reviewed and tested to supporting documentation to assess compliance with applicable laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Limited
Chartered Accountants and Statutory Auditors
Dalton House
9 Dalton Square
LANCASTER
LA1 1WD

Date:............................................

**Statement of financial activities for the year ended 31 December 2021**

| | Note | Restricted funds £ | Unrestricted funds £ | 2021 £ | 2020 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | 3 | - | 21,943 | 21,943 | 40,947 |
| Charitable activities | 6 | - | 17,025 | 17,025 | 19,858 |
| Other trading activities | 4 | - | 366,839 | 366,839 | 291,875 |
| Investment income | 5 | - | 1,800,129 | 1,800,129 | 89 |
| Other receipts | 7 | - | 173,630 | 173,630 | 352,687 |
| **Total** | | - | 2,379,566 | 2,379,566 | 705,456 |
| **Expenditure on:** | | | | | |
| Raising funds | 8 | - | 341,820 | 341,820 | 326,738 |
| Charitable activities | 8 | - | 273,429 | 273,429 | 262,760 |
| **Total** | | - | 615,249 | 615,249 | 589,498 |
| **Net income** | | - | 1,764,317 | 1,764,317 | 115,958 |
| **Net movement in funds** | | - | 1,764,317 | 1,764,317 | 115,958 |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | 2,500 | 165,879 | 168,379 | 52,451 |
| **Total funds carried forward** | | 2,500 | 1,930,196 | 1,932,696 | 168,379 |

There were no gains or losses other than those reported above.

All of the above amounts relate to continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

**RSPCA ROCHDALE BRANCH**

**Balance sheet at 31 December 2021**

| | Note | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 11 | | 660,999 | | 66,232 |
| **Current assets** | | | | | |
| Stocks | 12 | 3,000 | | 3,528 | |
| Debtors | 13 | 98,981 | | 33,299 | |
| Cash at bank | | 1,501,679 | | 194,481 | |
| | | 1,603,660 | | 231,308 | |
| **Creditors: amounts falling due within one year** | 14 | (331,963) | | (129,161) | |
| **Net current assets** | | | 1,271,697 | | 102,147 |
| **Total assets less current liabilities** | | | 1,932,696 | | 168,379 |
| **Net assets** | | | 1,932,696 | | 168,379 |
| **Income funds** | | | | | |
| Unrestricted funds | 15 | | 1,930,196 | | 165,879 |
| Restricted funds | 15 | | 2,500 | | 2,500 |
| **Total funds** | | | 1,932,696 | | 168,379 |

The financial statements on pages 6 to 18 were approved and authorised for issue by the Trustees on …………

J Poke
**Chair**
**Trustee**

E Hyland
**Treasurer**
**Trustee**

The notes on pages 9 to 18 form part of these financial statements.

RSPCA ROCHDALE BRANCH

**Statement of Cash flows at 31 December 2021**

| | Note | 2021<br>£ | 2020<br>£ |
|---|---|---|---|
| **Cash flows from operating activities** | **19** | **1,909,503** | **126,990** |
| **Cash flows from investing activities** | | | |
| Purchase of tangible fixed assets | | **(602,305)** | **1,301** |
| | | **1,307,198** | **128,291** |
| **Net cash used in investing activities** | | | |
| **Change in cash and cash equivalents in the year** | | **1,307,198** | **128,291** |
| **Cash and cash equivalents at beginning of year** | | **194,481** | **66,190** |
| **Cash and cash equivalents at 31 December 2021** | | **1,501,679** | **194,481** |
| **Represented by** | | | |
| Cash at bank and in hand | | **1,501,679** | **194,481** |
| | | **1,501,679** | **194,481** |

## 1 Accounting policies

***Basis of accounting***

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

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

The RSPCA Rochdale Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

***Going concern***

The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare. As charity shops have opened back up following the pandemic, this has seen an increase of income and the compensation received in the year has seen a large increase in cash reserves and net assets. Due to this the trustees have prepared the financial statements on a going concern basis.

***Stocks***

Stocks are stated at the lower of cost or net realisable value. The charity receives a considerable amount of donated goods for resale through its charity shop.

***Incoming resources***

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Income from charity shops and internet sites are included when receivable.

Income from donations, legacies and other similar incoming resources are included in the year in which they are receivable subject to the terms for recognition of income as set out in the SORP being satisfied.

***Resources expended***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. The costs of generating funds in relation to charitable activities include all those resources incurred by the charity in undertaking its work to meet those charitable activities. Such costs include the direct costs of the charitable activity together with those support costs incurred to enable those activities to be undertaken.

## 1 Accounting policies *(continued)*

Governance costs include the costs of arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors. The permitted use of the restricted funds is set out in the notes to the financial statements.

Designated funds comprise of unrestricted funds which have been set aside for specific purposes. The intended use of any designated funds is set out in the notes to the financial statements.

***Tangible fixed assets and depreciation***

Tangible fixed assets are included at cost. Depreciation is provided to write off the costs less estimated residual values, of all fixed assets, except freehold premises, over their expected useful lives. It is calculated at the following rates:

| | | |
|---|---|---|
| Motor vehicles | - | 25% straight line |
| Office equipment | - | 15% straight line |
| Improvements to property | - | 5% straight line |
| Animal accommodation | - | 15% straight line |
| Lease improvements, fixtures & fittings | - | 10% straight line |

Long leasehold premises are considered to have a very long useful life and are therefore not depreciated and depreciation would not be material to these financial statements.

No depreciation is provided on assets under construction until they are brought into use.

***Operating lease agreements***

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

***Donated goods and voluntary labour***

The charity received donated goods for resale through its charity shops. The charity is also in benefit from the many hours of voluntary labour donated by its supporters in relation to running the charity shops, fundraising and administration. The value of these goods and services has not been evaluated.

## 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 on-going 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.

No critical accounting estimates and judgments have been made in preparing these financial statements.

## 3 Donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|
| Donations and gifts | 21,943 | - | 21,943 | 17,070 |
| Grants | - | - | - | 2,500 |
| Legacies | - | - | - | 47,473 |
| | 21,943 | - | 21,943 | 67,043 |

## 4 Other trading activities

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|
| Shop income- | | | | |
| Rochdale | 35,099 | - | 35,099 | 16,391 |
| Rochdale (2) | 21,127 | - | 21,127 | 12,267 |
| Rochdale (3) | - | - | - | 15,945 |
| Middleton | 55,473 | - | 55,473 | 36,974 |
| Middleton (2) | - | - | - | 10,012 |
| Littleborough | 34,911 | - | 34,911 | 23,051 |
| Heywood | 27,229 | - | 27,229 | 22,023 |
| Milnrow | 21,777 | - | 21,777 | 12,541 |
| Todmorden | 49,436 | - | 49,436 | 26,835 |
| Castleton | - | - | - | 2,422 |
| Whitworth | 33,884 | - | 33,884 | 18,377 |
| Animal centre shop | 4,523 | - | 4,523 | 4,704 |
| Branch fundraising | 30,304 | - | 30,304 | 25,093 |
| Internet sales | 53,076 | - | 53,076 | 64,790 |
| | 366,839 | - | 366,839 | 291,875 |

Shop income of £Nil was included in restricted funds in 2021.

## 5 Investments

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|
| Bank account interest | 129 | - | 129 | 89 |
| Compensation from sale of property | 1,800,000 | | 1,800,000 | - |
| | 1,800,129 | - | 1,800,129 | 89 |

Bank account interest and investment income of £Nil was included in restricted funds in 2021.

## 6 Charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|
| Adoptions etc. | 17,025 | - | 17,025 | 19,858 |
| | 17,025 | - | 17,025 | 19,858 |

Adoptions etc. of £Nil was included in restricted funds in 2021.

## 7 Other receipts

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|
| Job retention scheme | 59,723 | - | 59,723 | 77,378 |
| Pet insurance | 272 | - | 272 | 127 |
| Headquarter subscriptions | 351 | - | 351 | 184 |
| Rochdale Boroughwide Housing | - | - | - | 6,900 |
| Business grant income | 113,284 | - | 113,284 | 268,098 |
| | 173,630 | - | 173,630 | 352,687 |

Other receipts of £Nil was included in restricted funds in 2021.

## 8 Expenditure

| | Basis of allocation | Governance costs £ | Charitable activities £ | Activities for generating funds £ | Unrestricted Total 2021 £ | Total 2020 £ |
|---|---|---|---|---|---|---|
| **Costs directly allocated to activities** | | | | | | |
| Kennels, cattery, neutering, vet fees and other direct costs | Direct | - | 43,051 | 4,510 | 47,561 | 46,509 |
| Advertising | Direct | - | 150 | 215 | 365 | 1,060 |
| Salaries and wages | Staff Time | - | 158,468 | 203,387 | 361,855 | 372,881 |
| Office costs | Direct | - | 11,991 | 102,102 | 114,093 | 92,408 |
| Motor and travelling expenses | Direct | - | 14,307 | 1,745 | 16,052 | 12,645 |
| Audit and Accountancy | Usage | 6,500 | - | - | 6,500 | 5,850 |
| Governance costs | Usage | 23,316 | - | - | 23,316 | 10,116 |
| **Support costs allocated to activities** | | | | | | |
| Salaries and wages | Staff Time | 5,439 | 2,720 | 13,599 | 21,758 | 20,238 |
| Office costs | Usage | - | 1,873 | 7,239 | 9,112 | 9,041 |
| Bank charges | Usage | - | 1,556 | 2,455 | 4,011 | 3,923 |
| Depreciation | Usage | - | 3,140 | 4,398 | 7,538 | 8,898 |
| Insurance | Usage | - | 908 | 2,158 | 3,066 | 4,369 |
| Sundry costs | Usage | - | 10 | 12 | 22 | 260 |
| Loss on sale | Usage | - | - | - | - | 1,300 |
| | | 35,255 | 238,174 | 341,820 | 615,249 | 589,498 |

| | | 2021 | 2020 |
|---|---|---|---|
| **9** | **Net outgoing resources are stated after charging/(crediting):** | **£** | **£** |
| | Depreciation | 7,538 | 7,567 |

| | | 2021 | 2020 |
|---|---|---|---|
| **10** | **Staff costs and trustees remuneration** | **£** | **£** |
| | Salaries | 364,094 | 374,679 |
| | Social security costs | 19,519 | 18,439 |
| | | 383,613 | 393,118 |
| | The average number of employees during the year was: | 27 | 30 |

No employee received remuneration amounting to more than £60,000 (2020 - £60,000) in either year.

Trustees received no remuneration (2020 - £Nil) and waived their mileage expenses in the year (2020 – waived mileage expenses).

## 11 Tangible fixed assets

| | Leasehold improvements fixtures & fittings | Improve-ments to property | Long leasehold premises | Animal accomm-odation | Office equipment | Motor vehicles | Assets under construction | Total |
|---|---|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| *Cost* | | | | | | | | |
| At 1 January 2021 | 93,205 | 610,693 | 20,000 | 94,127 | 13,458 | 8,500 | - | 839,983 |
| Addition | - | - | - | - | 724 | - | 601,581 | 602,305 |
| Disposal | - | - | - | - | - | - | - | - |
| At 31 December 2021 | 93,205 | 610,693 | 20,000 | 94,127 | 14,182 | 8,500 | 601,581 | 1,442,288 |
| *Deprecation* | | | | | | | | |
| At 1 January 2021 | 86,498 | 576,873 | - | 91,614 | 11,859 | 6,907 | - | 773,751 |
| Charge | 1,847 | 3,406 | - | 450 | 710 | 1,125 | - | 7,538 |
| Disposal | - | - | - | - | - | - | - | - |
| At 31 December 2021 | 88,345 | 580,279 | - | 92,064 | 12,569 | 8,032 | - | 781,289 |
| *Net book value* | | | | | | | | |
| At 31 December 2021 | 4,860 | 30,414 | 20,000 | 2,062 | 1,613 | 468 | 601,581 | 660,999 |
| At 31 December 2020 | 6,707 | 33,820 | 20,000 | 2,513 | 1,599 | 1,593 | - | 66,232 |

All the closing net book values represent fixed assets used for direct charitable purposes.

## 12 Stocks

| | 2021 £ | 2020 £ |
|---|---|---|
| Finished goods held for resale | 3,000 | 3,528 |

## 13 Debtors

| | 2021 £ | 2020 £ |
|---|---|---|
| Other debtors | 73,158 | 12,419 |
| Prepayments and accrued income | 25,823 | 20,880 |
| | 98,981 | 33,299 |

All amounts shown under debtors fall due for payment within one year.

## 14 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|---|---|---|
| Trade creditors | 251,480 | 12,750 |
| Other taxes and social security costs | 4,236 | 1,309 |
| Accruals and deferred income | 76,247 | 26,898 |
| Other creditors | - | 88,205 |
| | 331,963 | 129,161 |

## 15 Fund balances

| | Restricted £ | Unrestricted Designated £ | Unrestricted General £ | Total £ |
|---|---|---|---|---|
| At 1 January 2021 | 2,500 | - | 165,879 | 168,379 |
| Incoming resources | - | - | 2,379,566 | 2,379,566 |
| Transfers | - | - | - | - |
| Realised gains on investments | - | - | - | - |
| Resources expended | - | - | (615,249) | (615,249) |
| At 31 December 2021 | 2,500 | - | 1,930,196 | 1,932,696 |

Previously designated funds have been reallocated towards general expenditure in furtherance of the charity's objectives.

## 16 Analysis of net assets between funds

| | Restricted £ | Designated £ | Unrestricted General £ | Total £ |
|---|---|---|---|---|
| Fund balances at 31 December 2021 are represented by: | | | | |
| Tangible fixed assets | - | - | 660,999 | 660,699 |
| Current assets | 2,500 | - | 1,601,160 | 1,603,660 |
| Current liabilities | - | - | (331,963) | (331,963) |
| Long-term liabilities | - | - | - | - |
| Transfer | - | - | - | - |
| Total net assets | 2,500 | - | 1,930,196 | 1,932,696 |

**Analysis of net assets between funds**

| | Restricted £ | Designated £ | Unrestricted General £ | Unrestricted Total £ |
|---|---|---|---|---|
| Fund balances at 31 December 2020 are represented by: | | | | |
| Tangible fixed assets | - | - | 66,232 | 66,232 |
| Current assets | 2,500 | - | 228,808 | 231,308 |
| Current liabilities | - | - | (129,161) | (129,161) |
| Total net assets | 2,500 | - | 165,879 | 168,379 |

## 17 Trustee indemnity insurance

The charity does not pay any indemnity insurance on behalf of the trustees.

## 18 Commitments under operating leases

As at 31 December 2021 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as set out below:

| | 2021 | | 2020 | |
|---|---|---|---|---|
| Operating leases which expire: | Land and buildings £ | Other £ | Land and buildings £ | Other £ |
| Within one year | 48,693 | - | 53,685 | - |
| Between two and five years | 10,500 | - | 57,208 | - |
| | 59,193 | - | 110,893 | - |

## 19 Cash generated from operations

**Reconciliation of net income/ (expenditure) to net cash flow from operating activities**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Surplus/(deficit) for the year | **1,764,317** | **115,958** |
| **Adjustments for:** | | |
| Depreciation of tangible fixed assets | **7,538** | **8,898** |
| | **1,771,855** | **124,856** |
| **Operating cash flows before movement in working capital** | | |
| Decrease in stock | **528** | **219** |
| Decrease/(Increase) in debtors | **(65,682)** | **17,239** |
| Increase/(decrease) in creditors | **202,802** | **(15,324)** |
| Net cash provided by operating activities | **1,909,503** | **126,990** |

## 20 Analysis of changes in net debt

| | 1 January 2021 | Cash flows | 31 December 2021 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 194,481 | 1,307,481 | 1,501,679 |
| Borrowings excluding overdrafts | (88,205) | 88,205 | - |
| | **106,276** | **1,395,686** | **1,501,679** |

## 21 Related party transactions

At the year end the branch owed the RSPCA National Society an amount of £Nil (2020: £88,205) in relation to a loan.

In addition, during the year and in the normal course of business on an arms length basis, the charity received sundry income from and incurred expenditure to RSPCA National Society.

The charity is constituted in accordance with the rules of the RSPCA National Society.

## 22 Ultimate controlling party

The charity's ultimate controlling party is its board of trustees.

The following page does not

form part of the statutory

financial statements of the charity

**RSPCA ROCHDALE BRANCH**

**Income and expenditure accounts for the year ended 31 December 2021**

| | Restricted funds £ | Unrestricted funds £ | 2021 £ | 2020 £ |
|---|---|---|---|---|
| **Income** | | | | |
| Legacies | - | - | - | 4,634 |
| Donations and gifts | - | 21,943 | 21,943 | 36,313 |
| Grants | - | - | - | - |
| Branch appeals and fundraising | - | 30,304 | 30,304 | 25,093 |
| Animal centre adoptions etc | - | 17,025 | 17,025 | 19,858 |
| Internet sales | - | 53,076 | 57,036 | 64,790 |
| - Charity shop (Rochdale) | - | 35,099 | 35,099 | 16,391 |
| - Charity shop (Rochdale 2) | - | 21,128 | 21,128 | 12,267 |
| - Charity shop (Rochdale 3) | - | - | - | 15,945 |
| - Charity shop (Middleton) | - | 55,473 | 55,743 | 36,974 |
| - Charity shop (Middleton 2) | - | - | - | 10,012 |
| - Charity shop (Littleborough) | - | 34,911 | 34,911 | 23,501 |
| - Charity shop (Heywood) | - | 27,229 | 27,229 | 22,023 |
| - Charity shop (Todmorden) | - | 49,436 | 49,436 | 26,835 |
| - Charity shop (Milnrow) | - | 21,777 | 21,777 | 12,541 |
| - Charity shop (Castleton) | - | - | - | 2,422 |
| - Charity shop (Whitworth) | - | 33,884 | 33,884 | 18,378 |
| - Animal Centre | - | 4,523 | 4,523 | 4,704 |
| - Bank interest and investment income | - | 129 | 129 | 89 |
| - Compensation from sale of property | - | 1,800,000 | 1,800,00 | - |
| - Sundry receipts | - | 173,630 | 173,630 | 352,687 |
| Total incoming resources | - | 2,379,567 | 2,379,567 | 705,456 |
| **Expenditure** | | | | |
| Total consumables | - | 15,133 | 15,133 | 19,382 |
| Wages and salaries | - | 383,613 | 383,613 | 393,118 |
| Rent, rates, water, heat and light | - | 104,207 | 104,207 | 82,859 |
| Insurance | - | 3,066 | 3,066 | 4,369 |
| Telephone | - | 3,395 | 3,395 | 3,598 |
| Repairs and renewals | - | 9,112 | 9,112 | 9,041 |
| Motor and travel expenses | - | 16,052 | 16,052 | 12,645 |
| Postage, printing and stationery | - | 6,490 | 6,490 | 5,951 |
| Advertising | - | 365 | 365 | 1,060 |
| Vet fees | - | 22,195 | 22,195 | 17,871 |
| Bank charges and interest | - | 4,011 | 4,011 | 3,923 |
| Loan interest | - | - | - | - |
| Legal and professional fees | - | 23,316 | 23,316 | 10,116 |
| Audit and accountancy | - | 6,500 | 6,500 | 5,850 |
| Sundry expenses and cleaning | - | 10,256 | 10,256 | 9,784 |
| Depreciation | - | 7,538 | 7,538 | 8,898 |
| Profit on sale of fixed asset | - | - | - | 1,301 |
| Total resources expended | - | 615,250 | 615,250 | 589,498 |
| **Net (outgoing)/incoming resources** | - | 1,764,317 | 1,764,317 | 115,958 |

# Accounts

# THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (RSPCA) ROCHDALE BRANCH

## UNAUDITED FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2020

**Registered Charity Number 232257**

CHARITY COMMISSION
FIRST CONTACT

14 SEP 2021

ACCOUNTS
RECEIVED

**RSM UK Tax and Accounting Limited**
Chartered Accountants
3 Hardman Street
Manchester
M3 3HF

**RSPCA ROCHDALE BRANCH**

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

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**Trustees**



**Branch address**

1 Redcross Street, Rochdale, Lancashire, OL12 0NZ

**Registered charity number**

232257

**Accountants and independent examiner**

RSM UK Tax and Accounting Limited,
3 Hardman Street, Manchester, M3 3HF

**Bankers**

NatWest Bank PLC, Town Hall Square, Rochdale, Lancashire,

**Solicitors**

AST Hampsons, 128 Yorkshire Street, Rochdale, OL16 1LA

**RSPCA ROCHDALE BRANCH**

**Report of the trustees for the year ended 31 December 2020**

The trustees present their report and unaudited financial statements for the year ended 31 December 2020. The charity is registered, No. 232257, with the Charity Commission. The RSPCA is a charity incorporated by the RSPCA Act 1932.The Act authorizes a branch network. Each branch is an unincorporated association registered as an independent charity. The governing document is the RSPCA Branch Rules. Each branch has a Board of Trustees of whom there must be a member of the RSPCA.

**Constitution, objects and policies**

The charity exists to promote animal welfare, to support the RSPCA Inspectorate and to prevent cruelty to animals. It provides temporary accommodation and operates a rehoming service for dogs, cats and miscellaneous small domestic animals. It operates as a separate charity but is required to adhere to the rules and regulations of the National Society. It accepts the guidance of the National Society.

**Appointment of trustees**

The trustees who served during the year were:

| | |
|---|---|
| Ms Jackie Poke | Trustee and Chair |
| Mrs Elizabeth Hyland | Trustee and Treasurer |
| Mrs Jeannette Canavan | Secretary |
| Mr David Canavan | Trustee |
| Mr Jon Muff | Trustee |
| Mrs Tracey Jolly | Trustee |
| Ms June Irving | Trustee |
| Ms Joanne Crane | Trustee |
| Ms Sheila Wildman | Trustee |
| Mr Mark Jolly | Trustee |
| Mr Carl Crane | Trustee |

New trustees can be nominated by two Branch members of three months standing. They are elected by a simple majority vote for a period of twelve months at the Annual General Meeting. Each new trustee is given an induction course and appropriate training to enable them to undertake their role properly.

The trustees are required to be a minimum of seven and a maximum of fourteen in number.

The trustees have the power to co-opt up to three further trustees.

The Board of Trustees manages the affairs of the Branch. Three senior staff have been appointed to form a management team and have individual responsibility for, Financial Management and Administration, Fundraising and Income Generation and Animal Centre and Animal Welfare. The managers report to the Board of Trustees through a single trustee who has line management responsibility.

**Annual performance and objectives review**

**Chairman's Report to Members 2020**

The RSPCA Rochdale & District Branch is an unincorporated charitable association and is an autonomous branch of the national RSPCA, carrying out animal welfare work in the areas of Rochdale, Heywood, Middleton, Littleborough, Milnrow, Whitworth and Todmorden.

I am pleased to present this report on behalf of the trustees of this Branch. An important part of our mission is to promote kindness and to prevent or suppress cruelty to animals by all lawful means, and we work hard to provide proper care for those animals who have been mistreated or abandoned. Day to day running of the animal centre and the branch's shops is managed by the Animal Centre Manager and the Shops Manager respectively, with day to day branch administration and finance managed by the Branch Administrator.

The three managers report to a trustee delegated to undertake line management responsibility on behalf of the Board of Trustees.

A key objective for RSPCA centres is to provide support to our Inspectors. The Branch supports the local Inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or pass away. They do wonderful work often in very difficult circumstances, rescuing the most abused and ill-treated animals in our society. It has always been our policy to support them in every way that we can. We are pleased to record the thanks of Chief Inspector Ben Strangwood of the Greater Manchester Group. An extract from the Annual Report for 2020 is attached to this report and lists some of the jobs of interest in the Rochdale branch area. Currently we take in a wide variety of animals and birds, together with ever increasing numbers of wildlife casualties.

Following the celebration of the Rochdale Animal Centre's 80 years on Redcross Street we had anticipated a similar celebration for the 130th anniversary of the establishment of the Rochdale Branch of the RSPCA in 1890 and its contribution to animal welfare. However, the COVID pandemic began in early 2020 and the country moved into a strict lockdown in March.

In presenting this report I set out the actions taken by the trustees
1. to effectively manage the affairs of the branch
2. to continue to provide essential care to animals
3. to take forward the strategic objectives set out during 2019

1. The trustees were unable to hold an AGM in 2020 because of Covid regulations and special dispensation was granted to all charities to postpone their AGMs until 2021 at which time they could also include their Annual Report and Accounts for 2019. I am pleased to present these reports on behalf of the trustees of this Branch.

   The trustees had met normally in January and February, but as lockdown was imposed time was taken in March to consider proposals for action. The trustees received confidential comprehensive reports by email and considered proposals on 22 April and 6 May. Further updates were circulated regularly by email and following relaxation of restrictions a formal meeting was held on the 13 July. From July to September meetings were held with social distancing, masks and hand sanitizer. Further restrictions meant the November and December meetings were held online via Microsoft Teams.

   Following agreement on the proposals, measures were introduced to respond to the Covid restrictions and to protect staff and volunteers. In early March all the charity shops were forced to close which meant shop staff were furloughed and continued to receive pay during the period of closure. Rochdale Branch receives few legacies and in consequence relies heavily upon income from our charity shops. The welfare work of the branch was placed seriously at risk as a result. It was decided to have two staff based in the animal centre to concentrate on online sales on Ebay and our Facebook page. This proved successful in bringing some income into the branch. It was at this point that the national Society established an emergency fund supported by branches with strong financial reserves. An application for support was made to the Branch Affairs Committee and a significant grant was made to the Branch. Also Rochdale Borough Council provided support through its retail scheme. This together with increased donations from the good people of Rochdale allowed the branch to continue to provide very important care for those animals who need us.

2. Our three managers and animal centre staff continued to work, subject to introduction of measures to provide maximum protection. No members of the public were allowed into the centre and the sole focus during this time was to provide care for our animals. Our team should be congratulated on their commitment to the welfare work of the branch. During the year the branch continued to support the Inspectorate by accepting animals which needed care and taking in additional animals where there was a clear welfare concern. During the year the intake was 354 domestic animals plus 326 wildlife casualties which for the first time represented a 50/50 split. This represented a total of 680 animals during the year.

3. Almost four years ago Rochdale Borough Council set out a régional plan which included the possible redevelopment of the current Animal Centre site for affordable housing as part of the strategy to regenerate the town centre. As a result the Branch has been in discussions to relocate if a suitable site could be found. After very lengthy and complex negotiations, the Branch reached an agreement to lease the Visitor Centre at Hollingworth Lake from the Rochdale Borough Council. In parallel with this, an

agreement was reached with Rochdale Boroughwide Housing to purchase the current site. This was indeed a historic event for Rochdale RSPCA. The Branch moved onto its current site in 1939 and has provided animal welfare there for over 80 years. Although the Rochdale Borough Council voted unanimously to support the proposal in July 2020 final contracts were not signed until March 2021.

I would like to record our gratitude to two specialists who acted for the Branch and who ensured that the agreements represented the best interests of the RSPCA.

Our solicitor Peter Taylor of AST Hampsons was outstanding. His experience, knowledge and meticulous attention to detail was critical in the negotiations.

Acting as our consultant Steve Barton of Barton Kendal represented the Branch professionally in the many meetings with the various parties involved. The Branch is indeed in their debt. I am delighted to be able to report that they both continue to act for the Branch as we move to our new home at Hollingworth Lake.

**An extract from the Inspectorate Group N7 Annual Report for 2020**
**Chief Inspector Ben Strangwood**

It goes without saying that 2020 had huge challenges. First the Coronavirus pandemic, lockdown, and furloughing staff, then the organisational restructure and associated redundancies, followed by some officers and managers moving teams/areas.

I recognise that 2020 was incredibly difficult for all of you and your branches as well, with 2021 still proving very tough with lots of challenges. However, please accept my thanks for all of your hard work and the support that you have given to me, my team, our colleagues, and the animals that they rescue. It's really appreciated and we couldn't do so much of our work without you.

Inspector Danielle Jennings investigated a man from Rochdale for causing unnecessary suffering to a Dachshund puppy and failing to meet the needs of 26 others by keeping them in filthy cages inside a shed at his property. He pleaded guilty at court and was ordered to pay £1,085 costs and banned from keeping animals for 5 years. All the dogs were rehomed quickly due to their age and breed across many centres in the North region.

In November, AWO Steve Wickham picked up a cat in Rochdale that had its leg in an illegal gin trap. She was taken to GMAH for treatment. The cat's leg was very badly damaged and had to be amputated as a result, before going for rehoming.

Thank you once again for the amazing support from our branches which allows us to achieve all the more through working together for Animal Welfare. We look forward to working together in partnership and ever more collaboratively in keeping with the recently introduced 2021-2030 RSPCA Strategy - Together for Animal Welfare.

**Financial review**

There were net incoming resources for the year of £116k (2019: outgoing resources £37k) with retained funds of £168k (2019: £52k) at the year end. The increase in incoming resources is despite a decrease of shop income of £277k due to shop closures caused by the Covid-19 pandemic. Conversely the closure of shops during the period has seen a reduction in costs of £107k. The Covid-19 pandemic has seen the charity receive various grants in the year, £77k of job retention scheme income has been received and £268k of grants received from Rochdale Borough Council and emergency grants from the society. The balance sheet has seen an increase in net assets of £116k, this is mainly due to cash increasing by £128k due to the surplus made during the year being retained as cash.

**Reserves policy**

The trustees aim to secure sufficient regular income and a reserve balance to support the animal centre facilities. The financial statements have been prepared on the going concern basis. The trustees have considered the current and future financial performance and position of the charity and in particular have initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare.

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

**Future developments**

The branch is currently refining its Income Generation Strategy and as part of this proposing to build closer links with the Community through improved volunteer facilities. In addition it is hoped to increase dog care facilities and improve wildlife provision.

An agreement was reached with Rochdale Boroughwide Housing to purchase the current site. This was indeed a historic event for Rochdale RSPCA. The Branch moved onto its current site in 1939 and has provided animal welfare there for over 80 years. Although the Rochdale Borough Council voted unanimously to support the proposal in July 2020 final contracts were not signed until March 2021.

**Risk management and income generation policy**

Measures are in place to minimise any risk resulting in loss of income. We consult independent advisers and the business unit of our bank. We consistently review our income generation opportunities and have implemented stepped income levels for short to medium and medium to long-term needs through regularly targeted and monitored sources, such as shops, committed giving and collection boxes.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery for all operational aspects of the RSPCA Rochdale and District Branch. All procedures are regularly reviewed to ensure they are efficient and appropriate to our needs.

**Investment policy**

The policy is to retain some long term investments where possible, but to have a consistently managed portfolio at the bank which is accessible for operational cash flow in the short term at the best interest rate available to us. The operational current account is linked directly to the Business Reserve account and only the appropriate operational level is maintained without interest, any amount over this sum being automatically transferred to the Reserve account on a daily basis.

**Market value of land and buildings**

The premises have not been the subject of an external valuation and are included in the accounts at cost. The trustees believe that the value of the premises would be in the region of £200,000 (2020 - £200,000).

**Statement of Trustees' responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**Approval**

This report was approved by the trustees on 25/08/2021

JPoke

**J Poke**
**Chair**

RSPCA ROCHDALE BRANCH

**Independent Examiner's Report to the Trustees of RSPCA Rochdale Branch**

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I report to the trustees on my examination of the accounts of RSPCA Rochdale Branch ('the charity') for the year ended 31 December 2020, which are set out on pages 7 to 18.

**Responsibilities and basis of report**

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement.

**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 The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable 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 accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

RSM UK Tax and Accounting Limited

**John Guest**
Name of applicable listed body: The Institute of Chartered Accountants in England and Wales
Relevant professional qualification or membership of professional body: Chartered Accountant

On behalf of RSM UK Tax and Accounting Limited
Chartered Accountants
3 Hardman Street
Manchester
M3 3HF

09 September 2021

RSPCA ROCHDALE BRANCH

**Statement of financial activities for the year ended 31 December 2020**

| | Note | Restricted funds £ | Unrestricted funds £ | 2020 £ | 2019 £ |
|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | |
| Donations and legacies | 3 | - | 40,947 | 40,947 | 67,043 |
| Charitable activities | 6 | - | 19,858 | 19,858 | 21,249 |
| Other trading activities | 4 | - | 291,875 | 291,875 | 569,261 |
| Investments | 5 | - | 89 | 89 | 166 |
| Other receipts | 7 | - | 352,687 | 352,687 | 67 |
| **Total** | | - | 705,456 | 705,456 | 657,786 |
| **Expenditure on:** | | | | | |
| Raising funds | 8 | - | 326,738 | 326,738 | 394,926 |
| Charitable activities | 8 | - | 262,760 | 262,760 | 300,339 |
| **Total** | | - | 589,498 | 589,498 | 695,265 |
| **Net income/(expenditure)** | | - | 115,958 | 115,958 | (37,479) |
| **Net movement in funds** | | - | 115,958 | 115,958 | (37,479) |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | 2,500 | 49,921 | 52,421 | 89,900 |
| **Total funds carried forward** | | 2,500 | 165,879 | 168,379 | 52,421 |

There were no gains or losses other than those reported above.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

## RSPCA ROCHDALE BRANCH

**Balance sheet at 31 December 2020**

| | Note | 2020 | | 2019 | |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Fixed assets** | | | | | |
| Tangible assets | 11 | | 66,232 | | 52,853 |
| **Current assets** | | | | | |
| Stocks | 12 | 3,528 | | 3,747 | |
| Debtors | 13 | 33,299 | | 50,538 | |
| Cash at bank | | 194,481 | | 66,190 | |
| | | 231,308 | | 120,475 | |
| **Creditors: amounts falling due within one year** | 14 | (129,161) | | (56,279) | |
| **Net current assets** | | | 102,147 | | 64,196 |
| **Total assets less current liabilities** | | | 168,379 | | 117,049 |
| **Creditors: amounts falling due after more than one year** | 15 | | - | | (64,628) |
| **Net assets** | | | 168,379 | | 52,421 |
| **Income funds** | | | | | |
| Unrestricted funds | 16 | | 165,879 | | 49,921 |
| Restricted funds | 16 | | 2,500 | | 2,500 |
| Designated funds | 16 | | - | | - |
| **Total funds** | | | 168,379 | | 52,421 |

The financial statements on pages 7 to 18 were approved and authorised for issue by the Trustees on 25/08/2021

J Poke
**Chair**
**Trustee**

E Hyland
**Treasurer**
**Trustee**

The notes on pages 10 to 18 form part of these financial statements.

RSPCA ROCHDALE BRANCH

**Cash flow statement at 31 December 2020**

| | | 2020 | | 2019 | |
|---|---|---|---|---|---|
| | **Note** | **£** | **£** | **£** | **£** |
| **Cash flows from operating activities** | **20** | | 150,479 | | **(29,915)** |
| **Cash flows from investing activities** | | | | | |
| Investment income | | 89 | | **166** | |
| Purchase of tangible fixed assets | | (23,578) | | **(4,875)** | |
| Proceeds from disposal of fixed assets | | 1,301 | | **-** | |
| **Net cash provided by investing activities** | | | (22,188) | | **(4,709)** |
| **Change in cash and cash equivalents in the year** | | | 128,291 | | **(34,624)** |
| **Cash and cash equivalents at 1 January 2020** | | | 66,190 | | **100,814** |
| **Cash and cash equivalents at 31 December 2020** | | | 194,481 | | **66,190** |
| **Represented by** | | | | | |
| Cash at bank and in hand | | | 194,481 | | **66,190** |

## 1 Accounting policies

***Basis of accounting***

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

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

The RSPCA Rochdale Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

***Basis of preparation***

The financial statements have been prepared on the going concern basis. During the year and after the reporting period the country was in a period of uncertainty with Covid-19. The charity has taken advantage of the government support packages made available. The trustees have considered the current and future financial performance and position of the charity and in particular have used initiatives in place to widen income generating streams and reduce expenditure as required. The national society views the Rochdale Animal Centre as an important facility for animal welfare. As charity shops were forced to close during the pandemic this had seen loss of income, to support the charity during this time emergency funding was provided by the Society and financial support by Rochdale Borough Council, which has strengthened the financial position of the charity. Based on the factors set out above the charity has a reasonable expectation to continue as a going concern for the next 12 months post the signing of the financial statements.

***Stocks***

Stocks are stated at the lower of cost or net realisable value. The charity receives a considerable amount of donated goods for resale through its charity shop. Unsold donated items are not included.

***Incoming resources***

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Government grants received in relation to the Coronavirus Job Retention Scheme are recognised in the profit and loss account in the period to which they relate.

Income from charity shops and internet sites are included when receivable.

Income from donations, legacies and other similar incoming resources are included in the year in which they are receivable subject to the terms for recognition of income as set out in the SORP being satisfied.

## 1 Accounting policies *(continued)*

***Resources expended***

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. The costs of generating funds in relation to charitable activities include all those resources incurred by the charity in undertaking its work to meet those charitable activities. Such costs include the direct costs of the charitable activity together with those support costs incurred to enable those activities to be undertaken. Governance costs include the costs of arrangements which relate to the general running of the charity as opposed to the direct management functions inherent in generating funds.

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors. The permitted use of the restricted funds is set out in the notes to the financial statements.

Designated funds comprise of unrestricted funds which have been set aside for specific purposes. The intended use of any designated funds is set out in the notes to the financial statements.

***Tangible fixed assets and depreciation***

Tangible fixed assets are included at cost. Depreciation is provided to write off the costs less estimated residual values, of all fixed assets, except freehold premises, over their expected useful lives. It is calculated at the following rates:

| | | |
|---|---|---|
| Motor vehicles | - | 25% straight line |
| Office equipment | - | 15% straight line |
| Improvements to property | - | 5% straight line |
| Animal accommodation | - | 15% straight line |
| Lease improvements, fixtures & fittings | - | 10% straight line |

Long leasehold premises are considered to have a very long useful life and are therefore not depreciated and depreciation would not be material to these financial statements.

***Operating lease agreements***

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

***Donated goods and voluntary labour***

The charity received donated goods for resale through its charity shops. The charity is also in benefit from the many hours of voluntary labour donated by its supporters in relation to running the charity shops, fundraising and administration. The value of these goods and services has not been evaluated.

## 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 on-going 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. No critical accounting estimates and judgments have been made in preparing these financial statements.

## 3 Donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|
| Donations and gifts | 36,313 | - | 17,070 | 17,070 |
| Grants | - | - | 2,500 | 2,500 |
| Legacies | 4,634 | - | 47,473 | 47,473 |
| | 40,947 | - | 67,043 | 67,043 |

Donations and legacies of £2,500 was included in restricted funds in 2019.

## 4 Other trading activities

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|
| Shop income- | | | | |
| Rochdale | 16,391 | - | 16,391 | 50,020 |
| Rochdale (2) | 12,267 | - | 12,267 | 35,311 |
| Rochdale (3) | 15,945 | - | 15,945 | 44,544 |
| Middleton | 36,974 | - | 36,974 | 62,796 |
| Middleton (2) | 10,012 | - | 10,012 | 49,102 |
| Littleborough | 23,051 | - | 23,051 | 49,558 |
| Heywood | 22,023 | - | 22,023 | 51,156 |
| Milnrow | 12,541 | - | 12,541 | 34,788 |
| Todmorden | 26,835 | - | 26,835 | 48,082 |
| Castleton | 2,422 | - | 2,422 | 26,427 |
| Whitworth | 18,377 | - | 18,377 | 42,778 |
| Animal centre shop | 4,704 | - | 4,704 | 8,807 |
| Branch fundraising | 25,093 | - | 25,093 | 31,058 |
| Internet sales | 64,790 | - | 64,790 | 34,834 |
| | 291,875 | - | 291,875 | 569,261 |

Shop income of £Nil was included in restricted funds in 2019.

## 5 Investments

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|
| Bank account interest and investment income | 89 | - | 89 | 166 |
| | 89 | - | 89 | 166 |

Bank account interest and investment income of £Nil was included in restricted funds in 2019.

## 6 Charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|
| Adoptions etc. | 19,858 | - | 19,858 | 21,249 |
| | 19,858 | - | 19,858 | 21,329 |

Adoptions etc. of £Nil was included in restricted funds in 2019.

## 7 Other receipts

| | Unrestricted funds £ | Restricted funds £ | Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|
| Job retention scheme | 77,378 | - | 77,378 | - |
| Pet insurance | 127 | - | 127 | 55 |
| Headquarter subscriptions | 184 | - | 184 | 12 |
| Rochdale borough housing | 6,900 | - | 6,900 | - |
| Business grant income | 268,098 | - | 268,098 | - |
| | 352,687 | - | 352,687 | 67 |

Other receipts of £Nil was included in restricted funds in 2019.

## 8 Expenditure

| | Basis of allocation | Charitable activities £ | Activities for generating funds £ | Unrestricted Total 2020 £ | Total 2019 £ |
|---|---|---|---|---|---|
| **Costs directly allocated to activities** | | | | | |
| Kennels, cattery, neutering, vet fees and other direct costs | Direct | 42,006 | 4,503 | 46,509 | 70,119 |
| Advertising | Direct | 437 | 623 | 1,060 | 3,620 |
| Salaries and wages | Staff Time | 162,706 | 210,175 | 372,881 | 411,381 |
| Office costs | Direct | 12,048 | 80,360 | 92,408 | 139,567 |
| Motor and travelling expenses | Direct | 11,270 | 1,375 | 12,645 | 12,070 |
| Governance costs | Direct and usage | 21,025 | - | 21,025 | 14,588 |
| **Support costs allocated to activities** | | | | | |
| Salaries and wages | Staff Time | 2,530 | 12,649 | 15,179 | 14,474 |
| Office costs | Usage | 1,858 | 7,183 | 9,041 | 11,706 |
| Bank charges | Usage | 1,522 | 2,401 | 3,923 | 7,145 |
| Depreciation | Usage | 4,653 | 4,245 | 8,898 | 7,567 |
| Insurance | Usage | 1,294 | 3,075 | 4,369 | 2,901 |
| Sundry costs | Usage | 111 | 149 | 260 | 127 |
| Loss on sale | | 1,300 | - | 1,300 | 127 |
| | | 262,760 | 326,738 | 589,498 | 695,265 |

Total expenditure in 2020 of £589,498 (2019: £695,265) included £Nil (2019: £Nil) in restricted funds and £589,498 (2019: £695,265) in unrestricted funds.

## 9 Net outgoing resources are stated after charging/(crediting):

| | 2020 £ | 2019 £ |
|---|---|---|
| Depreciation | 7,719 | 7,567 |

## 10 Staff costs and trustees remuneration

| | 2020 £ | 2019 £ |
|---|---|---|
| Salaries | 374,679 | 410,143 |
| Social security costs | 18,439 | 20,537 |
| | 393,118 | 430,680 |
| The average number of employees during the year was: | 30 | 33 |

No employee received remuneration amounting to more than £60,000 (2019 - £60,000) in either year.

Trustees received no remuneration (2019 - £Nil) and waived their mileage expenses in the year (2019 – waived mileage expenses).

## 11 Tangible fixed assets

| | Leasehold improvements fixtures & fittings £ | Improvements to property £ | Long Leasehold premises £ | Animal accommodation £ | Office equipment £ | Motor vehicles £ | Total £ |
|---|---|---|---|---|---|---|---|
| *Cost* | | | | | | | |
| At 1 January 2020 | 93,205 | 587,115 | 20,000 | 94,127 | 13,458 | 11,475 | 819,380 |
| Addition | - | 23,578 | - | - | - | - | 23,578 |
| Disposal | - | - | - | - | - | (2,975) | (2,975) |
| At 31 December 2020 | 93,205 | 610,693 | 20,000 | 94,127 | 13,458 | 8,500 | 839,983 |
| *Depreciation* | | | | | | | |
| At 1 January 2020 | 84,811 | 572,288 | - | 91,164 | 11,183 | 7,081 | 766,527 |
| Charge | 1,687 | 4,585 | - | 450 | 676 | 1,500 | 8,898 |
| Disposals | - | - | - | - | - | (1,674) | (1,674) |
| At 31 December 2020 | 86,498 | 576,873 | - | 91,614 | 11,859 | 6,907 | 773,751 |
| *Net book value* | | | | | | | |
| At 31 December 2020 | 6,707 | 33,820 | 20,000 | 2,513 | 1,599 | 1,593 | 66,232 |
| At 31 December 2019 | 8,394 | 14,827 | 20,000 | 2,963 | 2,275 | 4,394 | 52,853 |

All the closing net book values represent fixed assets used for direct charitable purposes.

## 12 Stocks

| | 2020 £ | 2019 £ |
|---|---|---|
| Finished goods held for resale | 3,528 | 3,747 |

## 13 Debtors

| | 2020 £ | 2019 £ |
|---|---|---|
| Other debtors | 12,419 | 20,096 |
| Prepayments and accrued income | 20,880 | 30,442 |
| | 33,299 | 50,538 |

All amounts shown under debtors fall due for payment within one year.

## 14 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|---|---|---|
| Trade creditors | 12,750 | 13,785 |
| Other taxes and social security costs | 1,309 | 4,603 |
| Accruals and deferred income | 26,897 | 37,891 |
| Other creditors | 88,205 | - |
| | 129,161 | 56,279 |

Included in other creditors is a loan from RSPCA HQ

## 15 Creditors: amounts falling due after more than one year

| | 2020 £ | 2019 £ |
|---|---|---|
| Other creditors | - | 64,628 |

Included in other creditors in the prior year is a loan from RSPCA HQ

## 16 Fund balances

| | Restricted £ | Unrestricted Designated £ | Unrestricted General £ | Total £ |
|---|---|---|---|---|
| At 1 January 2020 | 2,500 | - | 49,921 | 52,421 |
| Incoming resources | - | - | 705,456 | 705,456 |
| Resources expended | - | - | (589,498) | (589,498) |
| At 31 December 2020 | 2,500 | - | 165,879 | 168,379 |

Previously designated funds have been reallocated towards general expenditure in furtherance of the charity's objectives.

## 17 Analysis of net assets between funds

| | Restricted | Designated | Unrestricted General | Unrestricted Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 December 2020 are represented by: | | | | |
| Tangible fixed assets | - | - | 66,232 | 66,232 |
| Current assets | 2,500 | - | 228,808 | 231,308 |
| Current liabilities | - | - | (129,161) | (129,161) |
| Total net assets | 2,500 | - | 165,879 | 168,379 |

**Analysis of net assets between funds**

| | Restricted | Designated | Unrestricted General | Unrestricted Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fund balances at 31 December 2019 are represented by: | | | | |
| Tangible fixed assets | - | - | 52,853 | 52,853 |
| Current assets | 2,500 | - | 117,975 | 120,475 |
| Current liabilities | - | - | (56,279) | (56,279) |
| Long-term liabilities | - | - | (64,629) | (64,628) |
| Total net assets | 2,500 | - | 49,921 | 52,421 |

## 18 Trustee indemnity insurance

The charity does not pay any indemnity insurance on behalf of the trustees.

## 19 Commitments under operating leases

As at 31 December 2020 the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases as set out below:

| | 2020 | | 2019 | |
|---|---|---|---|---|
| | Land and buildings | Other | Land and buildings | Other |
| Operating leases which expire: | £ | £ | £ | £ |
| Within one year | 53,685 | - | 56,860 | - |
| Between two and five years | 57,208 | - | 97,958 | - |
| In more than five years | - | - | 10,500 | - |
| | 110,893 | - | 165,318 | - |

## 20 Cash flow statement

**Reconciliation of net income/ (expenditure) to net cash flow from operating activities**

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Surplus/(deficit) for the year | **115,958** | **(37,479)** |
| **Adjustments for:** | | |
| Depreciation of tangible fixed assets | **8,898** | **7,567** |
| Investment income | **(89)** | **(166)** |
| | **124,767** | **(30,078)** |
| **Operating cash flows before movement in working capital** | | |
| Decrease/(increase) in stock | **219** | **(651)** |
| Decrease/(increase) in debtors | **17,239** | **(12,348)** |
| Increase in creditors | **8,254** | **13,162** |
| Net cash provided by operating activities | **150,479** | **(29,915)** |

**Analysis of changes in net debt**

| | 1 January 2020 | Cash flows | 31 December 2020 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 66,190 | 128,291 | 194,481 |
| Bank overdrafts | - | - | - |
| | 66,190 | 128,291 | 194,481 |

## 21 Related party transactions

Support grants amounting to £116,760 (2019: £15,000) were received during the year from RSPCA National Society.

At the year end the branch owed the RSPCA National Society an amount of £88,205 (2019: £64,628) in relation to a loan.

In addition, during the year and in the normal course of business on an arms-length basis, the charity received sundry income from and incurred expenditure to RSPCA National Society.

The charity is constituted in accordance with the rules of the RSPCA National Society.

## 22 Post balance sheet events

After the year end an agreement was reached with Rochdale Boroughwide Housing to purchase the current site the animal centre is based at and final contracts were signed until March 2021.

## 23 Ultimate controlling party

The charity's ultimate controlling party is its board of trustees.