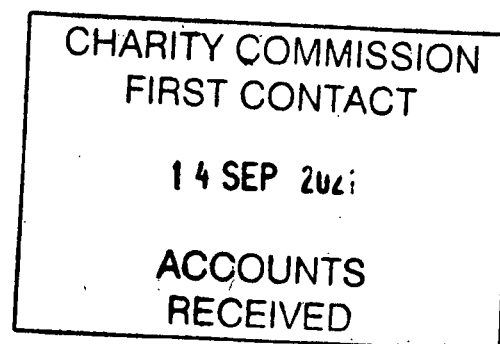


**THE ROYAL SOCIETY FOR THE PREVENTION
OF CRUELTY TO ANIMALS (RSPCA)
ROCHDALE BRANCH**

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity Number 232257



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

Contents

Page:

1-5	Report of the trustees
6	Independent examiner's report to the trustees of RSPCA Rochdale Branch
7	Statement of financial activities
8	Balance sheet
9	Cash flow statement
10-18	Notes forming part of the financial statements

Trustees

Ms Jackie Poke	Chair	
Mr David Canavan	Trustee	
Mr Jon Muff	Trustee	
Mrs Jeannette Canavan	Secretary	
Mrs Elizabeth Hyland	Treasurer	
Mrs Tracey Jolly	Trustee	
Ms June Irving	Trustee	
Ms Joanne Crane	Trustee	
Ms Sheila Wildman	Trustee	Resigned 13 January 2020
Mr Mark Jolly	Trustee	
Mr Carl Crane	Trustee	

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.

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2020 (*Continued*)

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 regional 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

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2020 (Continued)

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.

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2020 (*Continued*)

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).

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2020 (*Continued*)

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 25/02/2021



J Poke
Chair

RSPCA ROCHDALE 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 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
		<u>231,308</u>	<u>120,475</u>
Creditors: amounts falling due within one year	14	<u>(129,161)</u>	<u>(56,279)</u>
Net current assets		<u>102,147</u>	<u>64,196</u>
Total assets less current liabilities		<u>168,379</u>	<u>117,049</u>
Creditors: amounts falling due after more than one year	15	<u>-</u>	<u>(64,628)</u>
Net assets		<u><u>168,379</u></u>	<u><u>52,421</u></u>
Income funds			
Unrestricted funds	16	165,879	49,921
Restricted funds	16	2,500	2,500
Designated funds	16	-	-
Total funds		<u><u>168,379</u></u>	<u><u>52,421</u></u>

The financial statements on pages 7 to 18 were approved and authorised for issue by the Trustees on 25/02/2021

J Poke
Chair
Trustee

E Hyland
Treasurer
Trustee

E Hyland

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		-	
			(22,188)		(4,709)
Net cash provided by investing activities					
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

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020

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.

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020 (*Continued*)

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.

RSPCA ROCHDALE BRANCH**Notes forming part of the financial statements for the year ended 31 December 2020 (continued)****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
	<u>40,947</u>	<u>-</u>	<u>67,043</u>	<u>67,043</u>

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
	<u>291,875</u>	<u>-</u>	<u>291,875</u>	<u>569,261</u>

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
	<u>89</u>	<u>-</u>	<u>89</u>	<u>166</u>

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

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020 (continued)

6 Charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Adoptions etc.	19,858	-	19,858	21,249
	<u>19,858</u>	<u>-</u>	<u>19,858</u>	<u>21,329</u>

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	-
	<u>352,687</u>	<u>-</u>	<u>352,687</u>	<u>67</u>

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

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)

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
		<u>262,760</u>	<u>326,738</u>	<u>589,498</u>	<u>695,265</u>

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.

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)

9 Net outgoing resources are stated after charging/(crediting):	2020	2019
	£	£
Depreciation	7,719	7,567
	<u> </u>	<u> </u>
10 Staff costs and trustees remuneration	2020	2019
	£	£
Salaries	374,679	410,143
Social security costs	18,439	20,537
	<u> </u>	<u> </u>
	393,118	430,680
	<u> </u>	<u> </u>
The average number of employees during the year was:	30	33
	<u> </u>	<u> </u>

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
	£	£	£	£	£	£	£
<i>Cost</i>							
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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	93,205	610,693	20,000	94,127	13,458	8,500	839,983
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Depreciation</i>							
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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	86,498	576,873	-	91,614	11,859	6,907	773,751
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Net book value</i>							
At 31 December 2020	6,707	33,820	20,000	2,513	1,599	1,593	66,232
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2019	8,394	14,827	20,000	2,963	2,275	4,394	52,853
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)

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.

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)

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	-

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2020 (Continued)

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.