

**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

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)

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

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2022

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

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2022 (*Continued*)

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

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2022 (*Continued*)

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.

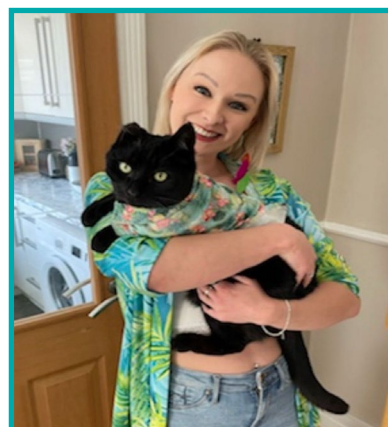
Case Investigations

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.

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2022 (*Continued*)

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.

RSPCA ROCHDALE BRANCH

Report of the trustees for the year ended 31 December 2022 (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 8/6/23

Mr D Canavan
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 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: 

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

RSPCA ROCHDALE BRANCH

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	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
		<u>714,921</u>	<u>1,603,660</u>
Creditors: amounts falling due within one year	14	<u>(92,780)</u>	<u>(331,963)</u>
Net current assets		<u>622,141</u>	<u>1,271,697</u>
Total assets less current liabilities		<u>2,049,825</u>	<u>1,932,696</u>
Net assets		<u><u>2,049,825</u></u>	<u><u>1,932,696</u></u>
Income funds			
Unrestricted funds	15	2,049,825	1,930,196
Restricted funds	15	-	2,500
Total funds		<u><u>2,049,825</u></u>	<u><u>1,932,696</u></u>

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.

RSPCA ROCHDALE BRANCH

Statement of Cash flows for the year ended 31 December 2022

	Note	2022 £	2021 £
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

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2022

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.

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2022 (Continued)

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	-
	<u>46,691</u>	<u>-</u>	<u>46,691</u>	<u>21,943</u>

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
	<u>500,820</u>	<u>-</u>	<u>500,820</u>	<u>366,839</u>

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

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2022 (Continued)

5 Investment income

	Unrestricted funds	Restricted funds	Total 2022	Total 2021 As restated
	£	£	£	£
Bank account interest	1,125	-	1,125	129
	<u>1,125</u>	<u>-</u>	<u>1,125</u>	<u>129</u>

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
	<u>5,361</u>	<u>-</u>	<u>5,361</u>	<u>17,025</u>

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
	<u>296,855</u>	<u>-</u>	<u>296,855</u>	<u>1,973,630</u>

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

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2022 *(Continued)*

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

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2022 (*Continued*)

9	Net outgoing resources are stated after charging/(crediting):	2022	2021
		£	£
	Depreciation	6,294	7,538
	Independent examiner fees	3,250	-
	Auditor fees	-	8,000
		<u> </u>	<u> </u>
10	Staff costs and trustees' remuneration	2022	2021
		£	£
	Wages	374,274	354,800
	Social security costs	23,133	19,520
	Pension	10,583	9,293
		<u> </u>	<u> </u>
		407,990	383,613
		<u> </u>	<u> </u>
	The average number of employees during the year was:	<u>27</u>	<u>27</u>

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.

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2022 *(Continued)*

11 Tangible fixed assets

	Leasehold improvements fixtures & fittings	Improvements to property	Long leasehold premises	Animal accommodation	Office equipment	Motor vehicles	Assets under construction	Total
	£	£	£	£	£	£	£	£
<i>Cost</i>								
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
<i>Depreciation</i>								
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
<i>Net book value</i>								
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.

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2022 (Continued)

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
	<u>315,159</u>	<u>98,981</u>

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
	<u>92,780</u>	<u>331,963</u>

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	<u>-</u>	<u>-</u>	<u>2,049,825</u>	<u>2,049,825</u>

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 2022 (Continued)

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	-

RSPCA ROCHDALE BRANCH

Notes forming part of the financial statements for the year ended 31 December 2022 (*Continued*)

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