

**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

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

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2023

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.

RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2023 (*Continued*)

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.

RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2023 (Continued)

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2023 (Continued)

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.

RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2023 (*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

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**

		Unrestricted	
	Note	2023	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
Chair
Trustee

J Poke
Treasurer
Trustee

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

RSPCA ROCHDALE AND DISTRICT BRANCH

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023 (*Continued*)

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023 (*Continued*)

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
	<u>475,575</u>	<u>500,820</u>

5 Investment income

	Unrestricted	
	Total 2023 £	Total 2022 £
Bank account interest	3,069	1,125
	<u>3,069</u>	<u>1,125</u>

6 Charitable activities

	Unrestricted	
	Total 2023 £	Total 2022 £
Adoptions etc.	1,906	5,361
	<u>1,906</u>	<u>5,361</u>

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023 (*Continued*)

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
	<u>48,274</u>	<u>296,855</u>

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023 *(Continued)*

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023 (*Continued*)

9	Net outgoing resources are stated after charging/(crediting):	2023	2022
		£	£
	Depreciation	72,923	6,294
	Independent examiner fees	3,850	3,250
		<u>76,773</u>	<u>9,544</u>
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
		<u>437,287</u>	<u>407,990</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 (2022: £60,000) in either year.

No trustee expenses have been incurred in 2023 or 2022.

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023 (*Continued*)

11 Tangible fixed assets

	Improve- ments to property £	Animal accommoda- tion £	Office equipment £	Motor vehicles £	Total £
<i>Cost</i>					
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
<i>Depreciation</i>					
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
<i>Net book value</i>					
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.

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023 (*Continued*)

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
			<u>76,832</u>	<u>92,780</u>
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	<u>-</u>	<u>-</u>	<u>1,683,274</u>	<u>1,683,274</u>
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	<u>-</u>	<u>-</u>	<u>1,683,274</u>	<u>1,683,274</u>
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	<u>-</u>	<u>-</u>	<u>2,049,825</u>	<u>2,049,825</u>

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2023 (Continued)

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	
	Land and buildings £	Other £	Land and buildings £	Other £
Operating leases which expire:				
Within one year	51,826	-	45,886	-
Between two and five year	33,750	-	-	-
	<u>85,576</u>	<u>-</u>	<u>45,886</u>	<u>-</u>

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	<u>(184,019)</u>	<u>(282,218)</u>

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.