

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

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity Number 232257

RSPCA ROCHDALE AND DISTRICT BRANCH

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

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Trustees

Mr David Canavan	Chair
Ms Jackie Poke	Treasurer
Mr Jon Muff	Trustee
Mrs Jeannette Canavan	Secretary
Mrs Elizabeth Hyland	Trustee
Ms June Irving	Trustee
Ms Louisa Arthur	Trustee
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 2024

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

Constitution, objects and policies

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

Appointment of trustees

The trustees who served during the year were:

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

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

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

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

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

Annual and financial review

Chair's Report to Members 2024

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

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2024 (*Continued*)

convey my thanks to Jo and Carl Crane who were unable to continue as trustees but who have made an important contribution over a number of years.

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

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

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

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

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

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

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

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2024 (*Continued*)

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

David Canavan
Trustee and Chair
RSPCA Rochdale & District Branch



RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2024 (*Continued*)

Financial review

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

Reserves policy

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

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

Public benefit

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

Future developments

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

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

Risk management and income generation policy

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

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

Investment policy

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

Market value of land and buildings

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Report of the trustees for the year ended 31 December 2024 (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.

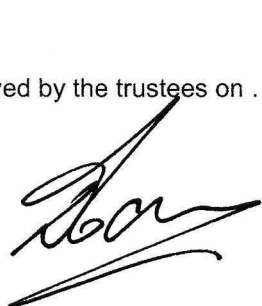
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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 on18/6/25

Mr D Canavan
Chair



RSPCA ROCHDALE AND DISTRICT BRANCH

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

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

Responsibilities and basis of report

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

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

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

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

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

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

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

Signed: *Kerry Gallagher*

Name: **Kerry Gallagher FCA DchA**

Name of applicable listed body: **The Institute of Chartered Accountants in England and Wales**

Relevant professional qualification or membership of professional body: **Chartered Accountant**

ON BEHALF OF RSM UK TAX AND ACCOUNTING LIMITED

Chartered Accountants

Davidson House

Forbury Square

Reading

Berkshire

RG1 3EU

Date: *21/07/25*.....

RSPCA ROCHDALE AND DISTRICT BRANCH

Statement of financial activities for the year ended 31 December 2024

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

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Balance sheet at 31 December 2024

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

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

D Canavan
Chair
Trustee



J Poke
Treasurer
Trustee



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

RSPCA ROCHDALE AND DISTRICT BRANCH**Statement of Cash flows for the year ended 31 December 2024**

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024

1 Accounting policies

Charity information

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

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

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

The principal accounting policies adopted are set out below.

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

Going concern

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

Stocks

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

Incoming resources

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

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

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 (*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.

Irrecoverable VAT

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

Fund accounting

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

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

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

Tangible fixed assets and depreciation

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

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

Operating lease agreements

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

Donated goods and voluntary labour

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

Financial instruments

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

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 (*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 2024	Total 2023
	£	£
Donations and gifts	45,394	18,694
Legacies	63,670	1,100
Grants	18,183	-
	127,247	19,794

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 (*Continued*)

4 Other trading activities

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

5 Investment income

	Unrestricted	
	Total 2024 £	Total 2023 £
Bank account interest	2,324	3,069
	<u>2,324</u>	<u>3,069</u>

6 Charitable activities

	Unrestricted	
	Total 2024 £	Total 2023 £
Adoptions etc.	27,121	1,906
	<u>27,121</u>	<u>1,906</u>

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 *(Continued)*

7 Other receipts

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 *(Continued)*

8 Expenditure

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 (*Continued*)

9	Net outgoing resources are stated after charging/(crediting):	2024	2023
		£	£
	Depreciation	72,537	72,923
	Independent examiner fees	3,150	3,850
		<u>=====</u>	<u>=====</u>
10	Staff costs and trustees' remuneration	2024	2023
		£	£
	Wages	405,075	401,589
	Social security costs	25,469	25,224
	Pension	13,568	10,474
		<u>=====</u>	<u>=====</u>
		444,112	437,287
		<u>=====</u>	<u>=====</u>
	The average number of employees during the year was:	26	27
		<u>=====</u>	<u>=====</u>

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

No trustee expenses have been incurred in 2024 or 2023.

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 (*Continued*)

11 Tangible fixed assets

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

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

12 Stocks

	2024 £	2023 £
Finished goods held for resale	5,946	6,270
	<u>5,946</u>	<u>6,270</u>

13 Debtors

	2024 £	2023 £
Other debtors	16,986	9,718
Prepayments and accrued income	134,544	174,285
	<u>151,530</u>	<u>184,003</u>

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 (*Continued*)

14 Creditors: amounts falling due within one year	2024 £	2023 £
Trade creditors	47,679	41,470
Other taxes and social security costs	4,694	4,656
Accruals and deferred income	30,565	30,706
	<u>82,938</u>	<u>76,832</u>
	=====	=====
15 Fund balances	Unrestricted General £	Total £
At 1 January 2024	1,683,274	1,683,274
Incoming resources	708,278	696,513
Resources expended	(817,626)	(817,153)
Transfer	-	-
	<u>1,573,926</u>	<u>1,562,634</u>
	=====	=====
Fund balances	Unrestricted General £	Total £
At 1 January 2023	2,049,825	2,049,825
Incoming resources	548,618	548,618
Resources expended	(915,169)	(915,169)
Transfer	-	-
	<u>1,683,274</u>	<u>1,683,274</u>
	=====	=====
16 Analysis of net assets between funds	Unrestricted General £	Total £
Fund balances at 31 December 2024 are represented by:		
Tangible fixed assets	1,291,501	1,291,501
Current assets	365,363	354,071
Current liabilities	(82,938)	(82,938)
	<u>1,573,926</u>	<u>1,562,634</u>
	=====	=====
Total net assets	1,573,926	1,562,634

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 (*Continued*)

16. Analysis of net assets between funds (continued)

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

17. Trustee indemnity insurance

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

18. Commitments under operating leases

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

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

19. Cash generated from operations

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

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

RSPCA ROCHDALE AND DISTRICT BRANCH

Notes forming part of the financial statements for the year ended 31 December 2024 (*Continued*)

20 Related party transactions

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

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

21 Ultimate controlling party

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

The following page does not
form part of the statutory
financial statements of the charity

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

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