

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

(Charity Registration No 232243)  
(Founded 18<sup>th</sup> February 1895)

President: Squadron Leader P G Evans, RAF (Retd)

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

### **Introduction**

The trustees present their annual report and accounts for the year ended 31 December 2019. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2019 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.

### **Reference and Administrative details**

Charity number: 232243

Trustees: Mr B Ashcroft (until February 2019)  
Mr N Clemmett (until May 2019)  
Mrs A Clubley  
Mrs T Davies (Secretary from March 2019)  
Mrs L Foster (Secretary until March 2019)  
Mrs P Holt (Treasurer)  
Mrs K Kay  
Mrs SJ Morgan  
Miss M Needles (Chairman)  
Mr N Pendlebury  
Mrs C Walker (Horwich Aux Sec)

Senior staff: Branch Manager: Mrs J Ashcroft

Advice Centre/  
Clinic/Shop: 21 Vernon Street  
Bolton, BL1 2QB. Tel 01204 521160

Charity Shop: 298 Chorley Old Road  
Bolton, BL1 4JU. Tel 01204 849093

Independent  
Accountants: Ainscough & Co., 93 Junction Road, Deane, Bolton BL3 4NF

Bankers: Royal Bank of Scotland plc, 46 Deansgate, Bolton BL1 1BH

Solicitors: AFG Law, 20 Mawdsley Street, Bolton BL1 1LE

## **Structure, Governance and Management**

The Branch is a branch of (and thus dependent on) the Royal Society for the Prevention of Cruelty to Animals (Charity reg no. 219099).

It is governed by the Society's rules for branches (as updated in 2006).

The Branch Committee members (the Trustees) are elected by the branch membership at the AGM. The Branch Officers are elected annually by the committee at the committee meeting following the AGM.

All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. Trustees are also offered in-service training organised by the RSPCA on an ad hoc basis on relevant topics eg. recruitment and retention of volunteers; financial reporting.

Branch policies are decided, within the RSPCA Rules, by the committee. Appropriate aspects are implemented by the Branch Officers. Otherwise policies are implemented by the Branch Manager, Mrs Julie Ashcroft and her staff, supported and assisted by volunteers.

The trustees meet as the Branch Committee every other month; the Branch Manager, the Branch Support Specialist, and, when possible, the local Inspector, attend. Other meetings are held as required – there are no permanent sub-committees. The Annual General Meeting of the Branch is held in May or June.

The trustees have identified that the major risks to which the Branch may be exposed are:

- insufficient funds to allow operations to continue.
- loss of reputation through error or fraud
- loss of income through error or fraud
- health, safety and welfare issues relating to staff and volunteers.

The trustees actively review these risks at their regular meetings which include operational and financial reviews and confirm that systems have been established to mitigate the risks.

## **Objects and public benefit statement**

The RSPCA Bolton and District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the area of Bolton Metropolitan Borough plus North Turton.

The objects of the Branch are to promote the work and objects of the Society – to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

The key aim is to implement the RSPCA's Minimum Animal Welfare Standards (MAWS) and the appropriate parts of the RSPCA/BVA Memorandum of Understanding (April 2001). These standards cover: welfare neutering, assistance with veterinary treatment, providing advice, accommodating and re-homing animals, microchipping and so on.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

## **Advancement of animal welfare**

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and the comments in italics demonstrate the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

### **Charitable activities pursued for the public benefit**

We support our local Inspectors by taking in, free of charge, mistreated, injured or abandoned animals. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. *This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.*

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this by providing basic veterinary health care at a subsidised cost at our clinic, and also through a treatment voucher scheme. *This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.*

We provide subsidised neutering, microchipping and vaccination of companion animals for those in the Branch area on low incomes at our clinic. *This work helps to control dog/cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter, vaccinate and microchip companion animals, thereby promoting responsible pet ownership.*

Animals in our care receive veterinary treatment, vaccination, neutering, and microchipping, and are assessed for rehoming. *This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.*

We rehome animals in need for a reasonable adoption donation to people willing and able to have a companion animal (dependant on a successful homecheck). *Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a reasonable adoption donation for animals, and to carry out homechecks, aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.*

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. *The public benefits from knowing that we can intervene to assist animals in need.*

We offer free animal care advice at our Advice Centre and clinic. *The public benefits through the promotion of responsible pet ownership.*

Within the terms of our governing document, we support the National Society by donations to special appeals, eg the work of the Overseas Department. We support other RSPCA branches, eg helping with horse transport and stabling facilities in the area, and by donations for special projects. We work together with other local animal welfare charities to find spaces to accommodate abandoned or injured animals. *This work benefits the public by allowing us to help more animals in need.*

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, fundraising, shop, clinic and administrative work. *This benefits local*

*people and companies by providing the possibility of doing work which is compassionate and rewarding.*

## **Volunteers and other support**

Volunteers play a central role in the work of the Branch: as Trustees, committee members, and Branch Officers; helping at the Charity Shop, Advice Centre and clinic; assisting at fund raising events; fostering and rehoming animals.

The Branch also benefits from the unpaid out-of-hours activities of our paid staff; those who do not claim expenses to which they are entitled; and those who donate goods for sale or use.

Bolton Council also gives the Branch discretionary rate relief in addition to the mandatory relief for registered charities.

We estimate that our volunteers contributed some 4,000 hours of their free time during 2019.

On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many thanks.

## **Achievements and performance**

2019 has been a year of mixed fortunes for the branch, although overall we have again been successful in our work for animal welfare.

Unfortunately for a variety of reasons we have lost 4 valuable trustees and we miss them greatly. The saddest of these was the loss of our good friend Neil Clemmett who died in May 2019 following a short illness, a lovely man and a great supporter of the branch.

The decision was made to close the separate telephone line at Horwich Resource Centre which operated on a Saturday morning as the number of calls received was so low. We would like to thank Carol Walker and Norman Pendlebury for their commitment to running this service for many years and for their willingness to continue to support the work of the branch in other ways in the Horwich area.

At the start of the year we were able to extend the scope of treatments offered at the branch clinic to include straightforward dental treatments. Sadly in July David Yates, Director of Greater Manchester Animal Hospital left the Society, which was a great loss to the branch as well as the National Society as he had been such a strong supporter of our clinic. We would like to record our gratitude to David for all his help with setting up and running the clinic.

GMAH continued to supply vets to our clinic through the rest of the year and we are very grateful for their support. Unfortunately due to staff shortages we were not able to continue with dental treatments and had to reduce the clinic hours on occasion.

However we are pleased to report that the branch was again ranked first in the North Region for animal welfare assistance, having provided help to 2194 dogs and cats during the year.

Through the year we have made a number of much needed improvements at both of our premises to make them safer and more welcoming environments for our staff, volunteers and customers. A new central heating system was installed at our charity shop on Chorley Old Road, improved lighting, and work to bring the electrical units up to standards at the premises on Vernon Street.

Our partnership with Pets at Home Bolton enabled us to have a monthly presence in their store, raising public awareness of the branch as well as the fundraising detailed below.

Details of the Branch's achievements during 2019 are given in the Branch Manager's report. This includes a breakdown of the assistance given with vets' fees, neutering and rehoming.

## **Fundraising**

During the year we held a number of fundraising events and collections:

- Flag Day collections in Horwich

- Collections at Pets at Home stores
- Christmas & Easter raffles

Unfortunately we were again unable to hold our Fun Dog Show in 2019 because of the presence of Alabama Rot in the local area which we felt was an unacceptable health risk.

We are pleased that we were chosen as a charity partner for 2019 by Pets at Home store on Manchester Road, Bolton. This gave us the opportunity to collect in the store every month as well as during their Spring and Christmas collections. This partnership raised a wonderful £2,572.61 for the branch which we received in February 2020 (so will be included in 2020 accounts).

We look forward to continuing the partnership with Pets at Home in 2020 and thank them for their ongoing support.

A significant contribution to Branch fundraising comes from our charity shops, the total net profit for the year 2019 being £46,177. Our shop income continues to be boosted by income from sales on Ebay which is a channel we are using for the sale of more valuable, collectable items that have been donated. A net total of £7,562 was raised in 2019 and we would like to thank the staff and volunteers who identify and handle the sales of these items.

We are seeing a welcome increase in donations via sources such as Give as You Live; Pay Pal Just Giving; Pets at Home Lifelines scheme, where the Branch is the nominated charity.

## **Financial Review**

The total incoming resources for the year amounted to £310,034 (2018: £151,272) including legacies of £39,234 (2018: £7,000). Expenditure in the year amounted to £187,836 (2018: £173,883).

There was a surplus of £122,199 for the year (2018: Deficit of £22,611).

The increase in incoming resources is mainly due to the decrease in legacy income and in memoriam donations received during the year. The value of our investments recovered during the year following the disappointing drop in 2018. These are long term investments and are under the advice of professional advisors. The Income from the Clinic and Charity shops continues to rise and reduces our dependency on legacy income. Therefore overall we are very pleased with the level of incoming resources achieved during the year.

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £26,739 in 2018 (2018: £25,721).

## **Reserves Policy**

The Branch holds reserves for 2 main reasons:

- In order that levels of service provided for animal welfare may be maintained, and legal obligations to employees met, if there should be a downward trend in incoming resources, bearing in mind that such a downward trend is liable to coincide with increased demand for financial support.
- Because of fluctuations in income from year to year, the main variable being legacies received over which we obviously have no control. Legacies in 2019 totaled £39,234, 2018 totaled £7,000, 2017 £26,085, and 2016 £16,169.

The target level for reserves (i.e. net current assets) is calculated as the total expenditure for the two previous accounting periods, rounded down; this should ensure at least two years of operations following a drastic financial downturn. The target level for the reserves for the year 2019 was £339,554, and the actual reserves varied between £282,280 on 1 January and £421,621 on 31 December. The target level for reserves for 2020 is £361,719.

## **Investment and Deposits Policy**

The Trustees make efforts to ensure that funds are deposited in accordance with the Society's ethical policy, and also take advice from a professional financial advisor. Otherwise they deposit funds with the following priorities:

- To reduce the risk of loss, funds are spread between several banks, noting the compensation arrangements in each case.
- Funds are deposited in order to maximise income.
- To keep reasonable availability, term deposits are arranged to have staggered maturity dates.

It is recognised that the interest on these deposits provides an essential income stream at a time of recession when voluntary income such as donations and collections will inevitably reduce and requests for assistance will increase.

## **Overall Financial Aim**

The overall financial aim is to have net liquid assets at the Reserve Policy figure of £361,719 and to maximise income from any temporary surplus funds by depositing in line with the above policy.

## **Future plans**

From March 2020 the Covid-19 pandemic has been an unprecedented situation and will have a major impact on the branch's activities and plans. We have continued to support the inspectors, supply a welfare advice service by telephone, and supply repeat prescriptions for existing clinic clients. However activities to generate income have almost stopped including the temporary closure of the branches 2 charity shops in March, and the suspension of our fundraising activities at Pets at Home store. In order to reduce costs the Branch has furloughed 4 of our staff, retaining just enough to meet welfare needs.

As government restrictions have still not fully lifted at the time of writing, we can only speculate as to the long term impact of the pandemic and the challenges that lie ahead. However we will continue to plan for the future to ensure that the Branch can deliver its animal welfare responsibilities whilst protecting the safety and wellbeing of our staff, volunteers and the public. The Trustees would like to acknowledge the resilience of the branch staff in these extraordinary times and the ongoing support from the local community.

Our plans for animal welfare for 2020 are to continue to extend assistance to people in need by the operation of the clinic; to promote microchipping at all our events; and to continue to support National Society campaigns and the work of the Inspectorate.

When staffing levels permit we intend to extend the treatments we offer at our clinic to include blood testing.

In 2020 as the staffing situation at GMAH continued to impact the operation of the clinic the branch decided to employ a vet from private practice to ensure consistency and maximise clinic service provision. This was done with the agreement of GMAH. We were fortunate to be able to employ David Yates as vet for 2 days a week from February 2020.

We will plan and prioritise work when funds permit to maintain and improve facilities at both our premises to ensure a safe, welcoming environment for staff, volunteers and customers.

We will continue our partnership with Pets at Home Bolton throughout the year and support the Summer and Christmas appeals using the opportunity to promote the work of the branch as well as raise funds.

## **Statement of Trustees' Responsibilities**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing those financial statements the Trustees should follow best practice and are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures 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 operation

The trustees are also responsible for maintaining accounting records which disclose with reasonable accuracy at any time the financial position of the Charity, and which will enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Report approval**

This report was approved by the Board of Trustees when they met as the Branch Committee on 17 June 2020.

MARY NEEDLES  
Honorary Chairman

PAMELA HOLT  
Honorary Treasurer

**RSPCA BOLTON AND DISTRICT BRANCH**

**ACCOUNTS FOR THE YEAR**

**ENDED 31 DECEMBER 2019**

**REGISTERED CHARITY NUMBER 232243**



**ACCOUNTANTS REPORT TO THE TRUSTEES OF  
THE RSPCA - BOLTON AND DISTRICT BRANCH**

We have examined, without carrying out an audit, the financial statements for the year ended 31st December 2019 as set out on pages 2 to 10.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT**

As the Charity's trustees you are responsible for the preparation of the financial statements, you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

**BASIS OF OPINION**

We conducted our examination in accordance with the General Directions given by the Charity. This examination consisted of review of the accounting records and comparing the financial statements with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

**OPINION**

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with section 41 of the Act and
  - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met or
2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**AINSCOUGH & CO  
ACCOUNTANTS  
AND REPORTING ACCOUNTANTS**

Legacies		39,234		7,000
Donations		107,951		8,677
Collections		30,701		27,325
Fund Raising		197		2,403
Clinic - contributions received		33,018		28,491
Miscellaneous Income		0		0
Investment Income	13	8,506		-6,120
Rental Income Received		8,975		9,173
Recovery of Additional VAT		547		
		<hr/>		<hr/>
		229,129		76,949
<b>Incoming Resources from Charitable Activities</b>				
Sale of Goods		402		218
Charity shop		80,474		73,839
Pet Insurance Commission		30		266
		<hr/>		<hr/>
		80,906		74,322
<b><u>Total Incoming Resources for the Year</u></b>				
		<hr/>		<hr/>
		310,034		151,272
<b><u>Resources Expended</u></b>				
<b><u>Charitable Activities - Direct Costs</u></b>				
Vets Fees and Consumables		75		545
Clinic Costs		30,227		27,891
Ambulance & Horse Box Cc	14	1,148		1,424
Boarding Fees		11,487		10,705
Welfare Grants	15	0		0
HQ Annual contribution		551		0
		<hr/>		<hr/>
		43,488		40,565
<b><u>Charitable Activities - Overheads</u></b>				
<b><u>Staff Costs</u></b>				
Salaries and NIC	16	66,420		63,643
<b><u>Welfare Centre Costs</u></b>				
Rent and Rates		7,302		7,761
Insurance & Licences		1,221		535
Waste Removal		843		872
Security Costs		387		952
Heat & Light		3,118		3,001
Repairs and Renewals		6,461		1,699
Cleaning and Canteen		982		837
		<hr/>		<hr/>
		20,314		15,658

Page 2

**RSPCA Bolton and District Branch**  
**Statement of Financial Activities for the Year Ended 31st December 2019**

	<u>2019</u>	<u>2018</u>
<b>Administrative Expenses</b>		
Printing Stationery & Postage	1,299	1,174
Telephone Charges	1,678	1,819
Advertising	0	61

Website & Computer Costs	1,066		660	
Clothing Costs	251		0	
Training Costs	0		149	
Professional Costs	61		500	
Sundries	25		8	
		4,379		4,371
<b>Finance &amp; Tax</b>				
Bank Charges	1,017		834	
Net Irrecoverable VAT	70		33	
		1,087		867
<b>Depreciation</b>				
Leasehold Property	12,483		12,483	
Plant & Machinery	694		925	
Fixtures and Fittings	961		1,282	
Clinic Equipment	2,311		3,081	
Motor Vehicles and Trailer	694		925	
Loss on Disposal Fxd Asts	0		0	
		17,142		18,695
		109,343		103,234
<b>Cost of Generating Funds</b>				
Charity Shop Overheads		12,157		13,414
Purchase of Goods for Resale		75		0
Fund Raising Costs		0		34
Vehicle Costs	14	383		475
Salaries	16	22,140		15,911
		34,755		29,834
<b>Governance Costs</b>				
Audit/Examination Fees		250		250
<b>Total Resources Expended</b>		187,836		173,883
<b>Net Surplus for the Year (2018 Deficit)</b>		122,199		-22,611

**RSPCA Bolton and District Branch**

**Balance Sheet as at 31st December 2019**

	<u>Note</u>	<u>2019</u>			<u>2018</u>
<b>Tangible Fixed Assets</b>	<b>6</b>	<b>Cost</b>	<b>Deprec.</b>	<b>NBV</b>	
Property		377,672	49,906	327,766	340,249
Plant & Machinery		3,700	1,619	2,081	2,775
Motor Van and Trailer		18,315	16,259	2,056	3,845
Clinic Equipment		16,813	9,879	6,933	9,244
Fixtures and Fittings		18,340	15,431	2,909	2,774

434,840	93,094	341,746	358,888
---------	--------	---------	---------

#### **Current Assets**

Stock		2,040	1,791
Debtors and Prepayments		19,931	11,239
VAT refund due		0	0
Cash on Deposit	7	236,546	228,226
Cash at Bank and In Hand		173,976	50,868
		<u>432,493</u>	<u>292,124</u>

#### **Current Liabilities**

Sundry Creditors & Accruals	8	10,873	9,845
-----------------------------	---	--------	-------

#### **Net Current Assets**

	421,621	282,280
--	---------	---------

#### **Total Assets less Current Liabilities**

<u>763,366</u>	<u>641,167</u>
----------------	----------------

#### **Accumulated Fund**

Balance brought forward	9	641,167	663,773
Prior Year adjustment		0	5
Surplus this Year (2018 Deficit)		122,199	-22,611
Balance Carried Forward		<u>763,366</u>	<u>641,167</u>

## **RSPCA BOLTON AND DISTRICT BRANCH**

### **NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2019**

- 1 These Accounts have been prepared in accordance with the Charities SORP 2015.
- 2 No remuneration or other benefits have been paid to the charity's trustees, or people connected with them from the charity. No transaction has been undertaken by (or on behalf of) the charity in which a trustee or connected person has a material interest.
3. (a) The amount paid for independent examiner's remuneration was:

**2019**

**2018**

(b) No material grants were made to other institutions

4 The charity has no endowment or other restricted funds.

5 During the year the charity had three full-time and 2 part-time employees.

The total emoluments of employees for the year were £88,560. (2018 £79,554).

The hours of two full time employees were increased during the year to facilitate increased clinic opening times.

## Page 5

### RSPCA BOLTON AND DISTRICT BRANCH

#### NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2019

#### 6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
<b>COST</b>						
As at 1/1/19	18,315	3700	16,812	377,672	18,340	434,839
Additions						
Disposals						

At 31/12/19	18,315	3,700	16,812	377,672	18,340	434,839
<b>DEPRECIATION</b>						
As at 1/1/19	14,470	925	7,568	37,424	15,566	75,952
Charge for the Year	961	694	2,311	12,483	694	17,142
On Disposals						
At 31/12/19	15,431	1,619	9,879	49,906	16,259	93,094

## NET BOOK VALUE

At 31/12/19	2,884	2,081	6,933	327,766	2,081	341,745
At 01/01/19	3,845	2,775	9,244	340,249	2,774	358,887

Depreciation has been charged so as to write off the cost of the asset, less its estimated residual value, over the balance of its useful life as follows:

	<b>2019</b>	<b>2018</b>
Leasehold Property	2% SLB	2% SLB
Plant & Machinery	25% RBM	25% RBM
Fixtures and Fittings	25% RBM	25% RBM
Clinic Equipment	25% RBM	25% RBM
Motor Vehicles	25% RBM	25% RBM

## RSPCA BOLTON AND DISTRICT BRANCH

### NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2019

<b>7 Cash on Deposit</b>	<b>2019</b>	<b>2018</b>
Monmouthshire Building Society	38,099	37,968
Standard Life PLC	198,447	190,257
	<u>236,546</u>	<u>228,226</u>

<b>8 Analysis of creditors:</b>	<b>2019</b>	<b>2018</b>
Audit of Accounts	250	500
Vets Fees	0	0
Advice Centre Costs	2,392	945
Boarding Fees	1,160	1,020

Clinic Costs	1,591	3,171
HQ Rent received in Advance	0	2,077
Savings Club Balances	463	463
VAT Liability	5,017	1,668
	<u>10,873</u>	<u>9,845</u>

#### 9. Analysis of Accumulated Fund

**2019** **2018**

Balance as at 1 January 2019	641,167	663,773
Prior Year Adjustment	0	5
Income	310,035	151,272
Expenditure	<u>-187,836</u>	<u>-173,883</u>
Balance as at 31 December 2019	<u>763,366</u>	<u>641,167</u>

#### 10. Financial Commitments

The charity had no commitments at 31st December 2019 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets.

**Page 7**

### **RSPCA BOLTON AND DISTRICT BRANCH**

#### **NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2019**

#### 11 Declarations

Sufficient funds are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed.

The trustees have not changed the year end date nor the length of the charity's financial year.

The charity does not have material designated funds.

The charity did not make any material ex-gratia payments during the year.

There were no material inter-fund loans outstanding at the balance sheet date.

None of the charity's functional fixed assets have been revalued during the year.

The trustees consider that there is no need to prepare a separate summary Income and Expenditure Account, although management accounts are prepared for internal use.

If the requirements of the Trustee Investments Act 1961 apply to the charity, those requirements have been complied with.

The charity has no material uncapsitalised fixed assets.

## **12. Accounting Policies:**

Cash donations and gifts are included in the SOFA when:

The charity is told it is to receive the gift or donation;

The trustees are reasonably certain of the amount to be received;

The trustees are reasonably certain they will receive the money; and any conditions for receipt are met.

## **RSPCA BOLTON AND DISTRICT BRANCH**

### **NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2019**

<b>13 <u>Investment Income</u></b>	<b>2019</b>	<b>2018</b>
Income Received from Investment accounts	131	76
Bank Interest received from ordinary accounts	185	52
Increase in value of Std Life Investments (20	8,190	-6,248
	<u>8,506</u>	<u>-6,120</u>

## **14 Animal Ambulance Costs**

The detailed cost:	<b>2019</b>	<b>2018</b>
Insurance, Tax and Servicing	1,405	1,739
Fuel	125	160
	<u>1,530</u>	<u>1,899</u>

These costs are split as follows:

Charitable Activities	75%	75%
Cost of Generating Funds	25%	25%

<b>15 <u>Grants to Others</u></b>	<b>2019</b>	<b>2018</b>
-----------------------------------	-------------	-------------



**Page 9****RSPCA BOLTON AND DISTRICT BRANCH****NOTES TO THE ACCOUNTS  
AS AT 31 DECEMBER 2019****16 Salaries**

Charity Shop Salaries are shown as part of the Charity Shop overheads which are included under cost of Generating Funds.

Salaries of Advice Centre staff are allocated in accordance with an agreed formula that recognises the likely proportion of time spent by individual members of staff. For 2019 this formula has been given the following allocation:

	<b>2019</b>	<b>2018</b>
Charitable Activities	75%	80%
Cost of Generating Funds	25%	20%

**17 Staff Pension Scheme**

The Branch participates in the National Employment Savings Trust (NEST), which is Auto Enrollment Compliant. The staging date was 01/06/2015 and all eligible employees are enrolled.

**Page 10**

**The following pages do not form part of the Statutory accounts  
and are for management purposes only**

**Page 11**

**RSPCA Bolton and District Branch**  
**Income and Expenditure Account for the Year Ended 31st December 2019**

<b><u>Income</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>
Legacies	39,234	7,000
Donations	107,951	8,677
Collections	30,701	27,325
Fund Raising	197	2,587
Sale of Goods	326	0
Charity shop	46,177	44,514
Net Clinic Income	2,790	600
Pet Insurance Commission	30	266
Miscellaneous Income	547	0
Investment Income	8,506	-6,120
<b><u>Total Income for the Year</u></b>	<b><u>236,459</u></b>	<b><u>84,849</u></b>

**Expenditure**

**Welfare Costs**

Vets Fees and Consumables	75	545
Clinic	0	0
Boarding Fees	11,487	10,705
HQ Annual contribution	551	0
	<b><u>12,113</u></b>	<b><u>11,250</u></b>

**Gross Income after Direct Expenses**

<b><u>224,347</u></b>	<b><u>73,599</u></b>
-----------------------	----------------------

**Overheads**

**Staff Costs**

Salaries and NIC	66,420	63,643
------------------	--------	--------

**Welfare Centre Costs**

Rent and Rates	7,302	7,761
Insurance & Licences	1,221	535

Waste Removal	843		872	
Security Costs	387		952	
Heat & Light	3,118		3,001	
Repairs and Renewals	6,461		1,699	
Cleaning and Canteen	982		837	
Sundries	0			
less Rent Received	<u>-8,975</u>		<u>-9,173</u>	
	11,339			6,485
<b>Motor</b>				
Motor Vehicle Expenses		1,530		1,899

Page 12

**RSPCA Bolton and District Branch**  
**Income and Expenditure Account for the Year Ended 31st December 2019**

	<u>2019</u>		<u>2018</u>	
<b>Administrative Expenses</b>				
Printing Stationery & Postage	1,299		1,174	
Telephone Charges	1,678		1,819	
Advertising	0		61	
Website & Computer Costs	1,066		659	
Audit and Accountancy Fees	250		250	
Professional Costs	62		500	
Clothing Costs	251		0	
Training Costs	0		149	
Sundries	<u>25</u>		<u>9</u>	
	4,630		4,621	
<b>Finance &amp; Tax</b>				
Bank Charges	1,017		834	
Net Irrecoverable VAT	<u>70</u>		<u>33</u>	
	<u>1,087</u>		<u>867</u>	
<b>Total Cash Expenditure for the year</b>		85,007		77,515
		<u>139,340</u>		<u>-3,915</u>
<b>Depreciation</b>				
Leasehold Property	12,483		12,483	
Plant & Machinery	694		925	
Fixtures and Fittings	961		1,282	
Clinic Equipment	2,311		3,081	
Motor Vehicles and Trailer	694		925	
Loss Disposal Fixed Assets	<u>0</u>		<u>0</u>	
	17,142		18,695	
<b><u>Net Surplus for the Year (2018 Deficit)</u></b>		<u>122,198</u>		<u>-22,611</u>

**RSPCA Bolton and District Branch****Income and Expenditure Account Analysis for the Year Ended 31st December 2019**

	<b><u>2019</u></b>	<b><u>2018</u></b>
<b><u>Donations</u></b>		
To Branch	4,531	5,191
Subs from HQ	4	348
Adoption Fees	2,220	2,205
Monthly Subs	20	188
In Memoriam	101,056	615
Sponsor a Pen	120	130
<b>Total Donation Income</b>	<b><u>107,951</u></b>	<b><u>8,677</u></b>
<b><u>Collections</u></b>		
Begging Dogs & Counter Boxes	410	405
Flag Days Horwich	149	249
National Door to Door	26,739	25,721
Pets at Home	3,403	950
<b>Total Collection Income</b>	<b><u>30,701</u></b>	<b><u>27,325</u></b>
<b><u>Fund Raising</u></b>		
Special Events	75	2,333
Horwich Auxilliary	122	70
Dog Show	0	0
	197	2,403
less Costs	0	34
<b>Net Fund Raising Income</b>	<b><u>197</u></b>	<b><u>2,369</u></b>
<b><u>Sale of Goods</u></b>		
RSPCA Goods and Window Sales	402	208
Supply Sales	0	10
	402	218
less Costs	75	0
<b>Net Income from Sale of Goods</b>	<b><u>326</u></b>	<b><u>218</u></b>
<b><u>Charity Shop</u></b>		
General Sales	67,028	64,418
Rags	3,247	621
Ebay etc	10,200	8,800
	80,474	73,839
Less Costs		
Wages	22,140	15,911
Premises Expenditure	9,519	10,186
Card Machine Costs	0	87
Ebay Postage	2,638	2,476
Other Expenses	0	665
	34,297	29,325
<b>Net Charity Shop Income</b>	<b><u>46,177</u></b>	<b><u>44,514</u></b>
<b><u>Clinic</u></b>		
Income	33,018	28,491
less Costs Vets Fees	14,214	11,742
Drugs	13,457	14,057

Clinical Waste  
Sundry Costs

1,336  
1,220

1,624  
469

30,227

27,891

**2,790**

**600**

**Net Clinic Costs**

**RSPCA BOLTON AND DISTRICT BRANCH****ACCOUNTANTS REPORT TO THE TRUSTEES OF  
THE RSPCA - BOLTON AND DISTRICT BRANCH**

We have examined, without carrying out an audit, the financial statements for the year ended 31st December 2019 as set out on pages 2 to 10.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT**

As the Charity's trustees you are responsible for the preparation of the financial statements, you consider that the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state on the basis of procedure specified in the General Directions given by the the Charity Commissioners under section 43(7) of the Act, whether particular matters have come to our attention.

**BASIS OF OPINION**

We conducted our examination in accordance with the General Directions given by the Charity. This examination consisted of review of the accounting records and comparing the financial statements with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the financial statements.

**OPINION**

In connection with our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements

- a) to keep accounting records in accordance with section 41 of the Act and
- b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act, have not been met or

2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
**AINSCOUGH & CO  
ACCOUNTANTS  
AND REPORTING ACCOUNTANTS**