



**ROYAL SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS**

Macclesfield, South East Cheshire and Buxton Branch
Registered Charity Number 225689

TRUSTEES ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS
Year ended 31st December 2020

Committee (elected 19 November 2020)

Officers: David Gorton - Chairman
Susan Parsons - Hon. Treasurer
Brenda Scott – Hon. Secretary

Members: Victoria Ainsworth
Carmen Cole
Christine Clements
Michael North
Mark Pepper
Rachel White

No longer Trustees (with dates on Committee):

Nick Berry (1st January 2020 -19 November 2020)
Patricia Hartley (1st January 2020 -18 June 2020)

Independent Laytons

Examiner: Chartered Accountants
6 Manchester Rd
Buxton
SK17 6SB

Branch Address:

PO Box 518
Macclesfield, Cheshire, SK10 9DJ

Branch Website: www.rspca-macclesfield.org.uk

Organisational structure

The Society was formed by the Royal Society for the Prevention of Cruelty to Animals Act (1932), as amended, and is governed by the RSPCA Acts and Rules of the Society.

The Society is managed by an elected Council, who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and Branches.

The Branch is governed by a Committee, which consists of Trustees of the Branch (at least seven and not more than fourteen eligible Branch members elected at the Annual General Meeting held in June under normal circumstances (but extended to November in 2020 due to the coronavirus pandemic); plus up to three co-opted Committee members who may be, but need not be Branch members). The Trustees have a collective responsibility for the management of the Branch and its funds. Long-standing volunteers who have already proven their reliability and commitment to the Branch and its cause are greatly encouraged to join the team of Trustees.

The Branch also welcomes enquiries about Trusteeship from members of the public. To ensure suitability, candidates are interviewed by an existing Trustee before being invited to attend a Committee meeting; they must also provide the details of a referee to whom the Secretary can apply for a reference. If successful, the candidate serves a six month probationary period and undergoes a short training course provided by the Branch Partnership Manager (employed by the national Society) before official co-option or election (if eligible) onto the Committee.

Objects and public benefit statement

The Branch is an unincorporated charitable association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals. With no paid member of staff it relies entirely on volunteers to carry out its direct animal welfare work in the areas of Macclesfield, South East Cheshire and Buxton.

The objects of the Branch are to undertake 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 Trustees meet regularly and review the outcomes and achievements of our objectives to ensure we remain focused on our charitable aims and continue to deliver benefits to the public. This influences future developments and the planning of our activities for the year and in doing so shows compliance with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Advancement of animal welfare

Our animal welfare work, whilst local in nature, benefits society at large and aims to help people in need with the care of their animals.

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. While this benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The next section of this report highlights the Branch's main activities and demonstrates 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 or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate 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 objectives, and promotes humane sentiments towards animals, with moral benefits to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to people on low disposable income. 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 and microchipping of companion animals for those in the Branch area on low disposable incomes. This work helps to control dog and cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter 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 at low cost to people willing and able to have a companion animal. 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 charge a reasonable adoption fee for animals 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 objectives, to rehome to those who could not afford them.

We respond to enquiries from the public locally who are seeking advice about animals in need. Where we are able to we also offer free advice.

As has been well-publicised by the national Society, there was little improvement during the year relating to animal welfare in terms of levels of abuse and neglect.

Voluntary opportunities exist for those who wish to support our work, including Trusteeship, pre-adoption home visiting, fostering and fundraising. This benefits local people by providing the possibility of doing work that is compassionate and rewarding.

Related Parties

There have been no related party transactions for the period 1st January 2020 to 31st December 2020.

Risk Analysis

The Trustees have a Risk Analysis document which is reviewed annually and measures taken as required in response to the review. Trustees realise that the money spent must be kept under control and a close watch has been kept on the level of expenses incurred throughout the year. A financial update is presented to the Trustees monthly, allowing the Trustees to forward plan for the coming months and to adjust the plan should there be significant changes in circumstances. This year, sadly, such a situation arose in the form of the coronavirus pandemic and the use of Branch reserves was discussed at length.

The Branch started to use BACS in this financial year and a system has been established to minimise risk. All invoices are checked by the key person/coordinator and forwarded to the Hon. Treasurer who sets up payment on the Branch bank account. The documents are then also sent on, using the official email platform, to one of the authorisers who checks the amount against the documents and, if all is correct, agrees the payment. If a new company presents a large invoice, initially only a nominal payment is made using the account details. A check is made to ensure that the company has received that payment before the balance is paid.

The Branch continues to implement policies and procedures for volunteers to follow in relation to solitary working, secure transfer of information and working safely during the coronavirus pandemic.

Reserves Policy

The Trustees have continued to maintain the equivalent of six months' expenditure as a contingency amount. This would be used, should a temporary period of hardship occur, in order to ensure that animals already the responsibility of the Branch continued to receive treatment and care whilst a longer-term contingency plan could be developed.

Investment Policy

The Branch does not hold any investment products.

Financial Review

Given the huge impact of Covid-19 related restrictions, the Branch managed to come through 2020 in relatively good shape.

Income was £57,381, which was only £4,563 lower than in 2019. However, by careful budgeting, expenditure was also reduced to £70,956 which was £18,922 lower than the previous year. Whilst there were many animals in need, Branch activity was curtailed by lockdown but also because the Trustees recognised the need to maintain financial stability in such difficult times and with the future being so unpredictable. As a result, the total carried forward into 2021 (allowing for both assets and liabilities) was £84,618 which is, nonetheless, £13,575 less than for 2019/2020 carry forward.

The Branch benefited from many donations made online as a result of appeals relating to specific needs and as entry fees to online competitions. Some amazingly generous spontaneous donations were also received from members of the public both online and by cheque.

The Branch did receive the 2020 allocation from the National Society Door to Door collection since these monies are always paid well in arrears and related to a time before lockdown. This will not be true in 2022 and is a cause for considerable concern.

A Regional Grant of £1,000 towards supporting neutering of dogs, cats and rabbits was also received.

The apparent large increase in adoption fees is, in fact, a result of a correction in the way that these fees are recorded, as was stated at the AGM for 2019 would be the case. A balancing reduction in boarding fees can be seen.

Telephone costs continued to rise despite considerable effort on the part of co-ordinators to find better service deals. One reason for this was the amount of extra communication involved in managing Covid-safe transport and adoptions once DEFRA regulations permitted such activity. Veterinary fees have increased and this is reflected in Branch expenditure on vet bills. In addition, the Branch has cared for a number of animals with complex and expensive medical conditions and the demand for Welfare Assistance increased as Covid-19 impacted on household budgets. The costs of the work of TNR also rose by 25% as members of the public reported cats which had obviously been displaced in addition to feral cats.

The effects of the pandemic are by no means over and the Branch still has a very difficult time ahead. However, so far, the Trustees have managed to keep the Branch stable.

Gift aid is claimed on all relevant donations every two years.

Statement of Trustees Responsibilities

Under the Charities Act 2011, the Trustees are required to prepare a statement of accounts for each financial year, which gives a true and fair view of the charity's income and expenditure for the year and of its state of affairs at the end of the year. In preparing the statement, the Trustees are required to: -

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are prudent and responsible

- State whether applicable accounting standards 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 its operations

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity, and enable the Trustees to ensure that any statement of account prepared by them complies with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention or detection of fraud or other irregularities.

Summary of the main activities and achievements

In terms of Branch animals from the start of 2020 we have kept a careful eye on the number of animals taken in to preserve our financial position. The number of animals receiving care from the branch is shown in the table below

HISTORY	2019	2020
Rehomed animals	135	167
Neutering - branch animals	49	74
Neutering - non-branch animals	71	64
Microchipping - branch animals	46	89
Microchipping - non-branch animals	41	27
Veterinary assistance - non-branch animals	86	72
TOTAL (including all categories)	428	493

Please note that while every care is taken to ensure that the figures provided are as accurate as possible, small anomalies can occur owing to the administrative process. If/when this does happen the difference is only minor.

- Rehoming

During the year we rehomed 31 dogs; in addition, unfortunately 1 died and 7 were put to sleep on veterinary advice. 98 cats were rehomed, 1 was put to sleep on veterinary advice. 24 rabbits were rehomed and 2 put to sleep on veterinary advice. A total of 14 other small animals were rehomed and 1 had to be put to sleep on veterinary advice.

A total of 9 animals were returned to the Branch after rehoming by their adopters.

There is still a problem with escalating rabbit numbers and not all Branches offer a rehoming service for this species.

At the year end we were caring for 5 dogs, 9 cats, 7 rabbits and 6 other animals, a total of 21 animals.

Efforts of our Rehoming Coordinator and helpers are commendable.

- Microchipping

Microchipped Branch animals included 12 dogs, 58 cats and 19 rabbits, totalling 89.

Although in our welfare work we did not hold any microchipping events during the year we helped the owners of 27 animals with the cost of microchipping their pets.

- Neutering

30 rehomed dogs, 30 rehomed cats and 12 rehomed rabbits were neutered in the period.

In addition we helped the owners of 15 dogs, 17 cats and 3 rabbits, total 35 animals, fund the cost of neutering their animals.

In total of 109 branch or public owned animals were neutered.

- Veterinary fees

We helped with the cost of veterinary fees for 37 dogs, 31 cats, 2 rabbits and 2 miscellaneous animals, a total of 72. Beside these cases our volunteer dealt with many more cases where people asked for advice or support. These did not involve the branch in any financial outlay.

- Feral cats

We operate a **trap, neuter release scheme** for feral cats. Our volunteer trapped neutered and released a total of 29 feral cats. Not only does this include the stereotypical feral cat it also includes community cats which are non-feral but nonetheless unowned.

Fundraising

Overall it was a challenging year for Fundraising.

Due to the pandemic we could not operate as normal and this had a considerable impact on our activities. Raising funds via street and supermarket collections, market stalls, Charity Fairs, Dog Shows, selling Christmas Cards etc. could not be undertaken. Our network of static boxes and income from text giving continued to provide some limited income.

The situation, however did give us an opportunity to look into digital fundraising and we held our first successful online Pet Show and a couple of online quizzes. Both these aspects of raising funds are now being taken forward as avenues for the future.

Our wonderful supporters continued to help us. They undertook sponsored activities, made cards, donated money received in lieu of birthday presents, donated to wear Christmas jumpers, held an online raffle and sold firewood all to raise funds for us.

We would usually list all our donors to say thank you but are not able to do so to comply with Data Protection Regulations. We have also received a number of anonymous donations.

Thank you so much to everyone.

Our supporters continue to donate food. The donation of food is a vital help to us and we are grateful to Pets At Home for donating vouchers to the Branch.

We received donations in the memory of loved ones. Thank you for thinking of us at this very sad time in your lives.

As well as our website we are now using our Facebook page and twitter more widely to keep all of our followers informed of upcoming events.

Finally we would like to thank each and every one of our supporters, fosterers and volunteers whose commitment and efforts mean that we are able to continue to help and love needy animals that come into our care. We couldn't do it without you.

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2020
for
RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Contents of the Financial Statements
for the Year Ended 31st December 2020

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RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Report of the Trustees
for the Year Ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society was formed by the Royal Society for the Prevention of Cruelty to Animals Act (1932), as amended, and is governed by the RSPCA Acts and Rules of the Society.

Membership is by subscription and may be on a life, annual, ex-officio or junior basis.

The Society is managed by an elected council, who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The branch is governed by a Committee which consists of Trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society, the committee controls and monitors all the fundraising and animal welfare initiatives, including the re-homing of animals from a number of independent boarding establishments and fosterers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
225689

Principal address
PO Box 518
Macclesfield
Cheshire
SK10 9DJ

Trustees
D I Gorton Hon. Chair
C Clements
S Parsons Hon. Treasurer
P Hartley (resigned 30.6.20)
V Ainsworth
B Scott Hon. Secretary
R E White
M R North
M T Pepper
C J Cole
N S Berry (resigned 19.11.20)

Independent Examiner
Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Approved by order of the board of trustees on and signed on its behalf by:

.....
D I Gorton Hon. Chair - Trustee

Independent Examiner's Report to the Trustees of
RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Independent examiner's report to the trustees of RSPCA Macclesfield, South East Cheshire and Buxton Branch

I report to the charity trustees on my examination of the accounts of RSPCA Macclesfield, South East Cheshire and Buxton Branch (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

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

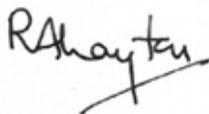
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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.



Laytons Chartered Accountants
Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Date: 23rd February 2021

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Statement of Financial Activities
for the Year Ended 31st December 2020

		31.12.20 Unrestricted funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		15,650	22,608
Charitable activities			
Charitable activities		1,007	-
Other trading activities	2	40,614	38,969
Investment income	3	110	367
Total		<u>57,381</u>	<u>61,944</u>
EXPENDITURE ON			
Raising funds		143	-
Charitable activities			
Charitable activities		70,813	85,773
Management		-	3,622
Finance		-	483
Total		<u>70,956</u>	<u>89,878</u>
NET INCOME/(EXPENDITURE)		<u>(13,575)</u>	<u>(27,934)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		98,193	126,127
TOTAL FUNDS CARRIED FORWARD		<u><u>84,618</u></u>	<u><u>98,193</u></u>

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Balance Sheet
31st December 2020

	Notes	31.12.20 Total funds £	31.12.19 Total funds £
CURRENT ASSETS			
Debtors	5	3,651	1,557
Cash at bank		88,933	102,739
		<hr/>	<hr/>
		92,584	104,296
CREDITORS			
Amounts falling due within one year	6	(7,966)	(6,103)
		<hr/>	<hr/>
NET CURRENT ASSETS		84,618	98,193
TOTAL ASSETS LESS CURRENT LIABILITIES		84,618	98,193
NET ASSETS		<hr/>	<hr/>
		84,618	98,193
FUNDS	7		
Unrestricted funds		84,618	98,193
		<hr/>	<hr/>
TOTAL FUNDS		84,618	98,193
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
D I Gorton Hon. Chair - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fundraising events	24,634	26,268
Flag day	-	185
Adoptions	13,000	9,130
Boxes	1,588	2,027
Sale of stock	68	371
Sundry receipts	1,324	988
	<hr/>	<hr/>
	40,614	38,969
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	110	367
	<u>110</u>	<u>367</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
VAT	2,047	1,256
Debtors & prepayments	1,604	301
	<u>3,651</u>	<u>1,557</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Creditors & accruals	7,966	6,103
	<u>7,966</u>	<u>6,103</u>

7. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	98,193	(13,575)	84,618
	<u>98,193</u>	<u>(13,575)</u>	<u>84,618</u>
TOTAL FUNDS	<u>98,193</u>	<u>(13,575)</u>	<u>84,618</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	57,381	(70,956)	(13,575)
	<u>57,381</u>	<u>(70,956)</u>	<u>(13,575)</u>
TOTAL FUNDS	<u>57,381</u>	<u>(70,956)</u>	<u>(13,575)</u>

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	126,127	(27,934)	98,193
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>126,127</u>	<u>(27,934)</u>	<u>98,193</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,944	(89,878)	(27,934)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>61,944</u>	<u>(89,878)</u>	<u>(27,934)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,044	6,236
Gift aid	-	1,616
Legacies	3,839	14,731
Subscriptions	767	25
	<hr/>	<hr/>
	15,650	22,608
Other trading activities		
Fundraising events	24,634	26,268
Flag day	-	185
Adoptions	13,000	9,130
Boxes	1,588	2,027
Sale of stock	68	371
Sundry receipts	1,324	988
	<hr/>	<hr/>
	40,614	38,969
Investment income		
Deposit account interest	110	367
Charitable activities		
Grants	1,007	-
	<hr/>	<hr/>
Total incoming resources	57,381	61,944
EXPENDITURE		
Other trading activities		
Purchases	143	-
Charitable activities		
Event expenses	80	80
Veterinary fees	20,098	16,796
Veterinary fees assistance	9,530	9,039
Boarding fees	29,901	33,841
Other animal welfare costs	5,834	6,017
Contribution to other branches in crisis	1,000	20,000
	<hr/>	<hr/>
	66,443	85,773
Support costs		
Management		
Insurance	525	525
Telephone	574	720
Postage and stationery	1,297	1,193
Sundries	35	175
Travelling	1,023	1,009
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	3,454	3,622
Finance		
Bank charges	70	68

This page does not form part of the statutory financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31.12.20 £	31.12.19 £
Finance		
Governance costs		
Accountancy and legal fees	415	415
Branch contribution	431	-
	<u>846</u>	<u>415</u>
Total resources expended	<u>70,956</u>	<u>89,878</u>
Net expenditure	<u>(13,575)</u>	<u>(27,934)</u>

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2020
for
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Report of the Trustees
for the Year Ended 31st December 2020

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Membership is by subscription and may be on a life, annual, ex-officio or junior basis.

The Society is managed by an elected council, who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The branch is governed by a Committee which consists of Trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society, the committee controls and monitors all the fundraising and animal welfare initiatives, including the re-homing of animals from a number of independent boarding establishments and fosterers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
225689

Principal address
PO Box 518
Macclesfield
Cheshire
SK10 9DJ

Trustees
D I Gorton Hon. Chair
C Clements
S Parsons Hon. Treasurer
P Hartley (resigned 30.6.20)
V Ainsworth
B Scott Hon. Secretary
R E White
M R North
M T Pepper
C J Cole
N S Berry (resigned 19.11.20)

Independent Examiner
Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Approved by order of the board of trustees on and signed on its behalf by:

.....
D I Gorton Hon. Chair - Trustee

Independent Examiner's Report to the Trustees of
RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Independent examiner's report to the trustees of RSPCA Macclesfield, South East Cheshire and Buxton Branch

I report to the charity trustees on my examination of the accounts of RSPCA Macclesfield, South East Cheshire and Buxton Branch (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

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

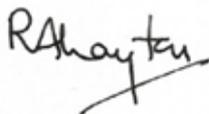
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the 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.



Laytons Chartered Accountants
Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Date: 23rd February 2021

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Statement of Financial Activities
for the Year Ended 31st December 2020

		31.12.20 Unrestricted funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		15,650	22,608
Charitable activities			
Charitable activities		1,007	-
Other trading activities	2	40,614	38,969
Investment income	3	110	367
Total		<u>57,381</u>	<u>61,944</u>
EXPENDITURE ON			
Raising funds		143	-
Charitable activities			
Charitable activities		70,813	85,773
Management		-	3,622
Finance		-	483
Total		<u>70,956</u>	<u>89,878</u>
NET INCOME/(EXPENDITURE)		<u>(13,575)</u>	<u>(27,934)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		98,193	126,127
TOTAL FUNDS CARRIED FORWARD		<u><u>84,618</u></u>	<u><u>98,193</u></u>

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Balance Sheet
31st December 2020

	Notes	31.12.20 Total funds £	31.12.19 Total funds £
CURRENT ASSETS			
Debtors	5	3,651	1,557
Cash at bank		88,933	102,739
		<hr/>	<hr/>
		92,584	104,296
CREDITORS			
Amounts falling due within one year	6	(7,966)	(6,103)
		<hr/>	<hr/>
NET CURRENT ASSETS		84,618	98,193
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/>	<hr/>
		84,618	98,193
NET ASSETS		<hr/>	<hr/>
		84,618	98,193
FUNDS	7	<hr/>	<hr/>
Unrestricted funds		84,618	98,193
TOTAL FUNDS		<hr/>	<hr/>
		84,618	98,193

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
D I Gorton Hon. Chair - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fundraising events	24,634	26,268
Flag day	-	185
Adoptions	13,000	9,130
Boxes	1,588	2,027
Sale of stock	68	371
Sundry receipts	1,324	988
	<hr/>	<hr/>
	40,614	38,969
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	110	367
	<u>110</u>	<u>367</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
VAT	2,047	1,256
Debtors & prepayments	1,604	301
	<u>3,651</u>	<u>1,557</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Creditors & accruals	7,966	6,103
	<u>7,966</u>	<u>6,103</u>

7. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	98,193	(13,575)	84,618
	<u>98,193</u>	<u>(13,575)</u>	<u>84,618</u>
TOTAL FUNDS	<u>98,193</u>	<u>(13,575)</u>	<u>84,618</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	57,381	(70,956)	(13,575)
	<u>57,381</u>	<u>(70,956)</u>	<u>(13,575)</u>
TOTAL FUNDS	<u>57,381</u>	<u>(70,956)</u>	<u>(13,575)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2020

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	126,127	(27,934)	98,193
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>126,127</u>	<u>(27,934)</u>	<u>98,193</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,944	(89,878)	(27,934)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>61,944</u>	<u>(89,878)</u>	<u>(27,934)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2020.

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,044	6,236
Gift aid	-	1,616
Legacies	3,839	14,731
Subscriptions	767	25
	<hr/>	<hr/>
	15,650	22,608
Other trading activities		
Fundraising events	24,634	26,268
Flag day	-	185
Adoptions	13,000	9,130
Boxes	1,588	2,027
Sale of stock	68	371
Sundry receipts	1,324	988
	<hr/>	<hr/>
	40,614	38,969
Investment income		
Deposit account interest	110	367
Charitable activities		
Grants	1,007	-
	<hr/>	<hr/>
Total incoming resources	57,381	61,944
EXPENDITURE		
Other trading activities		
Purchases	143	-
Charitable activities		
Event expenses	80	80
Veterinary fees	20,098	16,796
Veterinary fees assistance	9,530	9,039
Boarding fees	29,901	33,841
Other animal welfare costs	5,834	6,017
Contribution to other branches in crisis	1,000	20,000
	<hr/>	<hr/>
	66,443	85,773
Support costs		
Management		
Insurance	525	525
Telephone	574	720
Postage and stationery	1,297	1,193
Sundries	35	175
Travelling	1,023	1,009
	<hr/>	<hr/>
	3,454	3,622
Finance		
Bank charges	70	68

This page does not form part of the statutory financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2020

	31.12.20 £	31.12.19 £
Finance		
Governance costs		
Accountancy and legal fees	415	415
Branch contribution	431	-
	<u>846</u>	<u>415</u>
Total resources expended	<u>70,956</u>	<u>89,878</u>
Net expenditure	<u>(13,575)</u>	<u>(27,934)</u>