



**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 2021

Committee (elected 21st October 2021)	
Members	David Gorton - Chairman Susan Parsons - Hon. Treasurer Sean Farrall - Secretary (co-opted) Brenda Scott Carmen Cole Christine Clements Michael North Mark Pepper Rachel White Victoria Ainsworth
Independent Examiner	Laytons Chartered Accountants 6 Manchester Road 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 Macclesfield, South East Cheshire and Buxton Branch was created on the 6th of October 1969. 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 October in 2021 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 of 2016 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. The Society is now developing the role of Animal Welfare Officers in addition to the Inspectorate team. 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 subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to request a minimum donation 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 able, we also offer free advice to members of the public, or signposting to the relevant service.

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.

We continue to provide voluntary opportunities for those who wish to support our work. These include Trusteeship, pre-adoption virtual 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 2021 to 31st December 2021.

Risk Analysis

The Trustees have a risk analysis document which is reviewed annually and measures taken as required in response to the review. The 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, the Trustees forward plan each financial year and adjust the planning if there are significant changes in circumstances.

In addition to previous policies, the Branch has developed a policy in relation to donations in order to minimise the chance of money laundering through contributions and to prevent the risk of tarnishing the RSPCA name inadvertently.

The purpose of the risk management statement is to give readers of the trustees' annual report an insight into how the charity handles risk and an understanding of the major risks the charity is exposed to. It is also an opportunity for the trustees to comment on any further developments of risk management procedures being undertaken or planned.

Reserves Policy

The Branch has its working capital reserves and a contingency fund.

Towards the end of 2021 the contingency amount was reduced from 6 months to 3 months due to the extremely high demands on the Branch resulting from the COVID-19 pandemic and the effects of lockdown.

The carefully considered decision to reduce the contingency fund enabled the branch to support more animals in need than would otherwise have been the case.

The decision was accompanied by a strategy for action in 2022 since the longer term survival of the Branch should not be put at risk. All non-contingency reserves are dedicated to supporting the rescued pets since the Branch has no paid staff, no animal accommodation and no office.

Investment Policy

The Branch does not hold any investment products.

Financial Review

2021 was a very difficult one for almost all charities. The Covid-19 coronavirus caused massive disruption to normal fundraising activities and, simultaneously, the level of demand for support increased alarmingly. This RSPCA Branch was no exception.

The Branch started the year with £84,618 but ended the year with £58,990 to carry forward since the Trustees made a decision to respond as far as possible to the extreme needs of animals in the area. This gulf was due to all the extra expenditure. Meanwhile the fundraising and media teams made magnificent efforts to keep the Branch afloat and evoked a wonderful response from our loyal supporters. Amazingly the total income was only £1,773 below the figure for 2020. This, despite the fact that legacy income dropped by £3,539 and adoption income decreased by over £1,000.

The increased expenditure was largely created by veterinary costs (up £9,749), welfare assistance and feral costs (up £2,357) and other welfare costs (up £1,625). The other welfare costs reflected the greater seriousness of the condition in which some of the animals arrived at the Branch. This general expenditure increase was on top of the historic tendency for expenditure to exceed income in years between the receipt of large donations/legacies.

The figures once again highlight the importance to Branch finances of the Door to Door collection share received from the National Society. The National Society also recognises this and has organised some 2022 online meetings on fundraising to assist branches in their efforts. In the meantime, the Branch is investigating other sources of funding such as grants. As stated in the 'Reserves' section, the Branch trustees' decision to spend heavily this year was a considered and rational one taken in the understanding of the implications for 2022.

The Branch trustees have adopted the provisions of Accounting and Reporting by Charities Recommended Practice (FRS 102 01/01/2019) and have the accounts independently examined. The accountants produce an Unaudited Financial Statement which is used as the basis for this report.

It is noted that the number of Welfare Assistance cases have reduced, but the seriousness of some of the cases has increased. Also, with many owners either being furloughed or laid off due to the Pandemic, the ability of owners to contribute has also reduced.

The Branch is also suffering from the lack of support available from other, local animal charities.

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 2021 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:

	2019	2020	2021
Rehomed animals	135	167	142
Neutering - branch animals	49	74	86
Neutering - non-branch animals	71	64	64
Microchipping - branch animals	46	89	75
Microchipping - non-branch animals	41	27	45
Veterinary assistance - non-branch animals	86	72	61
Feral Cats - Trap, Neuter & Release	21	29	44

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.

Rehomed Animals

During the year we rehomed 23 dogs; sadly 2 were put to sleep; 1 was on veterinary advice and 1 was due to aggression.

We rehomed 75 cats, 1 died and 3 were put to sleep on veterinary advice.

In total 35 rabbits were rehomed, 2 rabbits died.

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

Over the year 9 other small animals were rehomed.

Two animals were returned to the Branch after rehoming by their adopters.

Fostered Animals and Animals in Care

At the year end we were caring for 7 dogs, 17 cats, 19 rabbits and 2 other animals, a total of 45 animals. This is twice the number when compared to the previous year.

The number of these animals in foster care were 3 dogs, 8 cats, 5 rabbits and 2 other animals. The remainder were in private boarding or animal centres.

Efforts of our Rehoming Coordinator and helpers are especially commendable this year.

Neutering

21 rehomed dogs, 34 rehomed cats, 29 rehomed rabbits and 2 other animals were neutered in the period.

In addition we helped the owners of 31 dogs, 27 cats and 6 rabbits, a total of 64 animals, fund the cost of neutering their animals.

In total 150 branch or public owned animals were neutered. This is about 50% higher than last year.

Microchipping

Microchipped Branch animals included 3 dogs, 43 cats and 29 rabbits, totalling 75.

Although in our welfare work we did not hold any microchipping events during the year we helped the owners of 25 cats, 2 dogs and 1 rabbit with the cost of microchipping their pets.

Veterinary Assistance

We helped with the cost of veterinary fees for 38 dogs, 22 cats, no rabbits and 1 miscellaneous animal, a total of 61. 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/Farm cats

We operate a trap, neuter release scheme for feral/farm cats. Our volunteer trapped, neutered and released a total of 44 feral cats. Not only does this include the stereotypical feral cat it also includes community cats which are non-feral but nonetheless unowned.

Fundraising

Although it was again a difficult year for fundraising we did manage a few events organised directly by the branch and we are indebted to our 'external' supporters who continued to find novel ways of fundraising.

Pet Shows (April and August)

The second online Pet Show in April followed the same format as the one organised in 2020 and was facilitated by our Communications Coordinator and a new supporter. It raised £180.

The Best in Show winner was a long-term supporter, who wanted to donate the £50 prize equally between her named charity and the branch. A very generous gesture.

We held one outdoor Pet Show, organised, as always, by Gill Walsh.

Her annual village Dog Show on August Bank Holiday Monday, alongside a raffle, raised £300.

Markets (November)

The Dickensian Market in Buxton raised £218.

Quizzes (November)

We held an animal themed quiz at the Church Inn, Chelmorton in November and raised £250 in entries and donations.

Collections in Supermarkets and Street

No Street or Supermarket collections took place during the year due to Covid restrictions.

Other activities

Although fundraising through our usual channels was only beginning to pick up, it was still good to hear that our 'external' supporters were continuing to donate in a variety of ways, separately or in groups, including via Animal Angels, legacies, in memory, gifts 'in lieu', PayPal etc.

Notable gestures of fundraising included donations from a lottery website, continuing support from our favourite Posties at Royal Mail, Macclesfield, firewood sales etc. Our network of static boxes and income from text giving continued to provide income.

Our supporters also continued 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 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.

As well as our website we are now using Facebook and Instagram more widely to keep our followers informed of upcoming events as well as producing a traditional newsletter, three editions yearly..

Finally, we would like to thank each and every one of our volunteers, supporters and fosterers, 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 2021
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 2021

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
Detailed Statement of Financial Activities	8 to 9

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Report of the Trustees
for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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
V Ainsworth
B Scott Hon. Secretary
R E White
M R North
M T Pepper
C J Cole
S Farrall (appointed 21.10.21)

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 2021.

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').

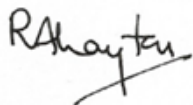
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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: 20 April 2022

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Statement of Financial Activities
for the Year Ended 31st December 2021

		31.12.21 Unrestricted funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		12,052	15,650
Charitable activities			
Charitable activities		883	1,007
Other trading activities	2	42,665	40,614
Investment income	3	8	110
Total		55,608	57,381
EXPENDITURE ON			
Raising funds	4	1	143
Charitable activities			
Charitable activities		81,235	70,813
Total		81,236	70,956
NET INCOME/(EXPENDITURE)		(25,628)	(13,575)
RECONCILIATION OF FUNDS			
Total funds brought forward		84,618	98,193
TOTAL FUNDS CARRIED FORWARD		58,990	84,618

The notes form part of these financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Balance Sheet
31st December 2021

	Notes	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS			
Debtors	6	2,042	3,651
Cash at bank		62,117	88,933
		<u>64,159</u>	<u>92,584</u>
CREDITORS			
Amounts falling due within one year	7	(5,169)	(7,966)
		<u>58,990</u>	<u>84,618</u>
NET CURRENT ASSETS		<u>58,990</u>	<u>84,618</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		58,990	84,618
NET ASSETS		<u>58,990</u>	<u>84,618</u>
FUNDS	8		
Unrestricted funds		58,990	84,618
TOTAL FUNDS		<u>58,990</u>	<u>84,618</u>

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

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Notes to the Financial Statements
for the Year Ended 31st December 2021

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

	31.12.21	31.12.20
	£	£
Fundraising events	24,011	24,634
Adoptions	11,873	13,000
Boxes	2,272	1,588
Sale of stock	21	68
Sundry receipts	4,488	1,324
	<u>42,665</u>	<u>40,614</u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>8</u>	<u>110</u>

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

4. RAISING FUNDS

Raising donations and legacies

31.12.21	31.12.20
£	£
1	-
<u>1</u>	<u>-</u>

Support costs

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
VAT	2,008	2,047
Debtors & prepayments	34	1,604
	<u>2,042</u>	<u>3,651</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Creditors & accruals	5,169	7,966
	<u>5,169</u>	<u>7,966</u>

8. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	84,618	(25,628)	58,990
	<u>84,618</u>	<u>(25,628)</u>	<u>58,990</u>
TOTAL FUNDS	<u>84,618</u>	<u>(25,628)</u>	<u>58,990</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	55,608	(81,236)	(25,628)
	<u>55,608</u>	<u>(81,236)</u>	<u>(25,628)</u>
TOTAL FUNDS	<u>55,608</u>	<u>(81,236)</u>	<u>(25,628)</u>

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,193</u>	<u>(13,575)</u>	<u>84,618</u>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,381</u>	<u>(70,956)</u>	<u>(13,575)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,022	11,044
Legacies	300	3,839
Subscriptions	730	767
	<hr/>	<hr/>
	12,052	15,650
Other trading activities		
Fundraising events	24,011	24,634
Adoptions	11,873	13,000
Boxes	2,272	1,588
Sale of stock	21	68
Sundry receipts	4,488	1,324
	<hr/>	<hr/>
	42,665	40,614
Investment income		
Deposit account interest	8	110
Charitable activities		
Grants	883	1,007
	<hr/>	<hr/>
Total incoming resources	55,608	57,381
EXPENDITURE		
Other trading activities		
Purchases	-	143
Charitable activities		
Event expenses	-	80
Veterinary fees	29,847	20,098
Veterinary fees assistance	11,887	9,530
Boarding fees	29,414	29,901
Other animal welfare costs	6,859	5,834
Contribution to other branches in crisis	-	1,000
	<hr/>	<hr/>
	78,007	66,443
Support costs		
Management		
Insurance	525	525
Telephone	436	574
Postage and stationery	439	1,297
Sundries	55	35
Travelling	1,167	1,023
	<hr/>	<hr/>
	2,622	3,454

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 2021

	31.12.21 £	31.12.20 £
Management Finance Bank charges	62	70
Governance costs Accountancy and legal fees Branch contribution	415 130	415 431
	<u>545</u>	<u>846</u>
Total resources expended	<u>81,236</u>	<u>70,956</u>
Net expenditure	<u>(25,628)</u>	<u>(13,575)</u>

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements
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	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 7
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Report of the Trustees
for the Year Ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. 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
V Ainsworth
B Scott Hon. Secretary
R E White
M R North
M T Pepper
C J Cole
S Farrall (appointed 21.10.21)

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 2021.

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').

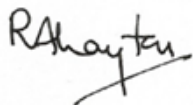
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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: 20 April 2022

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Statement of Financial Activities
for the Year Ended 31st December 2021

		31.12.21 Unrestricted funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		12,052	15,650
Charitable activities			
Charitable activities		883	1,007
Other trading activities	2	42,665	40,614
Investment income	3	8	110
Total		55,608	57,381
EXPENDITURE ON			
Raising funds	4	1	143
Charitable activities			
Charitable activities		81,235	70,813
Total		81,236	70,956
NET INCOME/(EXPENDITURE)		(25,628)	(13,575)
RECONCILIATION OF FUNDS			
Total funds brought forward		84,618	98,193
TOTAL FUNDS CARRIED FORWARD		58,990	84,618

The notes form part of these financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Balance Sheet
31st December 2021

	Notes	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS			
Debtors	6	2,042	3,651
Cash at bank		62,117	88,933
		<u>64,159</u>	<u>92,584</u>
CREDITORS			
Amounts falling due within one year	7	(5,169)	(7,966)
		<u>58,990</u>	<u>84,618</u>
NET CURRENT ASSETS		<u>58,990</u>	<u>84,618</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		58,990	84,618
NET ASSETS		<u>58,990</u>	<u>84,618</u>
FUNDS	8		
Unrestricted funds		58,990	84,618
TOTAL FUNDS		<u>58,990</u>	<u>84,618</u>

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

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Notes to the Financial Statements
for the Year Ended 31st December 2021

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

	31.12.21	31.12.20
	£	£
Fundraising events	24,011	24,634
Adoptions	11,873	13,000
Boxes	2,272	1,588
Sale of stock	21	68
Sundry receipts	4,488	1,324
	<u>42,665</u>	<u>40,614</u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>8</u>	<u>110</u>

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

4. RAISING FUNDS

Raising donations and legacies

31.12.21	31.12.20
£	£
1	-
<u>1</u>	<u>-</u>

Support costs

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
VAT	2,008	2,047
Debtors & prepayments	34	1,604
	<u>2,042</u>	<u>3,651</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Creditors & accruals	5,169	7,966
	<u>5,169</u>	<u>7,966</u>

8. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	84,618	(25,628)	58,990
	<u>84,618</u>	<u>(25,628)</u>	<u>58,990</u>
TOTAL FUNDS	<u>84,618</u>	<u>(25,628)</u>	<u>58,990</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	55,608	(81,236)	(25,628)
	<u>55,608</u>	<u>(81,236)</u>	<u>(25,628)</u>
TOTAL FUNDS	<u>55,608</u>	<u>(81,236)</u>	<u>(25,628)</u>

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>98,193</u>	<u>(13,575)</u>	<u>84,618</u>

Comparative 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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,381</u>	<u>(70,956)</u>	<u>(13,575)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,022	11,044
Legacies	300	3,839
Subscriptions	730	767
	<hr/>	<hr/>
	12,052	15,650
Other trading activities		
Fundraising events	24,011	24,634
Adoptions	11,873	13,000
Boxes	2,272	1,588
Sale of stock	21	68
Sundry receipts	4,488	1,324
	<hr/>	<hr/>
	42,665	40,614
Investment income		
Deposit account interest	8	110
Charitable activities		
Grants	883	1,007
	<hr/>	<hr/>
Total incoming resources	55,608	57,381
EXPENDITURE		
Other trading activities		
Purchases	-	143
Charitable activities		
Event expenses	-	80
Veterinary fees	29,847	20,098
Veterinary fees assistance	11,887	9,530
Boarding fees	29,414	29,901
Other animal welfare costs	6,859	5,834
Contribution to other branches in crisis	-	1,000
	<hr/>	<hr/>
	78,007	66,443
Support costs		
Management		
Insurance	525	525
Telephone	436	574
Postage and stationery	439	1,297
Sundries	55	35
Travelling	1,167	1,023
	<hr/>	<hr/>
	2,622	3,454

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 2021

	31.12.21 £	31.12.20 £
Management Finance Bank charges	62	70
Governance costs Accountancy and legal fees Branch contribution	415 130	415 431
	<u>545</u>	<u>846</u>
Total resources expended	<u>81,236</u>	<u>70,956</u>
Net expenditure	<u>(25,628)</u>	<u>(13,575)</u>

This page does not form part of the statutory financial statements