



**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 2022**

Committee (elected 20th October 2022)	
Members	David Gorton - Chairman Susan Parsons - Hon. Treasurer Sean Farrall - Secretary Brenda Scott (Jan 2022 to Jun 2022) Carmen Cole Christine Clements Fozia Hamid (co-opted between Jan 2022 and Oct 2022) Jenny Pepper (elected June 2022) Michael North Mark Pepper Rachel White Vicky Ainsworth (to Jan 2022)
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 five and not more than fourteen eligible Branch members elected at the Annual General Meeting held in June under normal circumstances; 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 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 (as amended 2022) 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 (as amended 2022) the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of 2016 plus the The Animal Welfare (Sentience) Act 2022 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 and Animal Rescue Officers 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 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. There has been an increase in the number of surrendered animals post- Covid lockdown.

We continue to provide voluntary opportunities for those who wish to support our work. These include Trusteeship, 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 2022 to 31st December 2022.

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. This was retained for 2022.

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

It was clear at the end of 2021 that unless the Branch could maintain the approximately £60,000 year-end balance, it would become unviable. Great effort was put into fund-raising and obtaining grants in order to achieve this. The outcome was that the Branch just managed to maintain the intended end-of-year balance.

The Branch started the year with £58,990 and ended the year with £62,289 but of this latter figure £3,588 grant income had to be carried forward to 2023. In other words, the Branch was £711 over its target figure. This was partly due to the £1,800 for rabbit care being reclaimed from a regional Branch Partnership Manager (BPM) assistance fund.

It is most noticeable that the number of animals rehabilitated and rehomed by the Branch has diminished significantly. The rescued pets now often require extended veterinary care and longer rehabilitation, a function of their previous experience. In addition, rehoming has slowed considerably and consequently the animals remain under Branch care for longer than was usually the case previously. All these factors greatly increase the costs per animal assisted.

The higher amount received in reclaimed VAT compared to 2021 despite the many fewer animals assisted in 2022 is an illustration of the escalating cost per pet. The Gift Aid for donations in 2021 has been reclaimed in 2022 so does not show on these accounts.

Donations in static boxes and the value of donated pet food have both increased, possibly showing the increased concern felt by members of the public for pets at risk. However, legacy income continues to be very small.

The income from the National Society was greater than expected and made a significant contribution to the funds. It is of great concern as to how much will be available from this source in 2023 when obtaining grants, in the absence of legacies, will be as vital as it has been in 2022.

Statement of Trustees Responsibilities

Under the Charities Act 2011 (as amended 2022), 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 (as amended 2022).

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 2022 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	2022
Rehomed animals	135	167	142	97 ↓
Neutering - branch animals	49	74	86	48 ↓
Neutering - non-branch animals	71	64	64	7 ↓
Microchipping - branch animals	46	89	75	56 ↓
Microchipping - non-branch animals	41	27	45	6 ↓
Veterinary assistance - non-branch animals	86	72	61	49 ↓
Feral Cats - Trap, Neuter & Release	21	29	44	6 ↓

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. Should this happen, the difference is only minor.

Rehomed Animals

During the year we rehomed 97 animals in total

We rehomed 20 dogs; sadly 1 dog in care was put to sleep on the advice of a behavioural specialist.

We rehomed 46 cats, 1 cat in care was put to sleep on veterinary advice.

In total 30 rabbits were rehomed, 3 rabbits died in care and 1 rabbit in care was put to sleep on veterinary advice.

One other small animal was rehomed.

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

Seven 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, 14 cats, 21 rabbits, a total of 42 animals.

The number of these animals in foster care in volunteer's homes were 4 dogs, 10 cats and 4 rabbits. The remainder were in private boarding (21) or animal centres (3).

Neutering

In total 55 branch or public owned animals were neutered. This is about 66% lower than last year.

The majority of these were rehomed animals: 15 dogs, 16 cats and 17 rabbits.

In addition we helped the owners of 3 dogs, 3 cats and 1 rabbits, a total of 7 animals, fund the cost of neutering their animals.

This is a large reduction (about 90%) when compared to the previous year - a decision made by the committee due to lack of funds.

Microchipping

Over the year we microchipped 62 animals (11 dogs, 34 cats and 17 rabbits).

These were all branch rehomed or RSPCA animals.

Veterinary Assistance

We helped members of the public with the cost of veterinary fees for their animals; 28 dogs, 17 cats, 2 rabbits and 2 miscellaneous animals; a total of 49.

Beside these cases, our Welfare volunteers dealt with many more cases where people asked for advice or support. These did not involve the branch in any financial outlay.

Home Visiting

The Branch has continued, post-pandemic, to carry out the majority of home visits on a virtual basis.

Feral/Farm cats

We operate a trap, neuter release scheme for feral/farm cats. Our volunteer trapped neutered and released a total of 6 feral cats - a large reduction when compared to the 44 from the previous year. Not only does this include the stereotypical feral cat, it also includes community cats which are non-feral but nonetheless unowned.

Fundraising

The branch increased the number of events throughout the year. We are indebted to our non-member supporters who continued to find novel ways of fundraising.

This year we introduced GoFundMe pages and a TikTok channel.

Grants

Three external grants were obtained in 2022.

RSPCA Crewe and Nantwich branch shared some of a large legacy. This Branch was granted £12,000 for the care, rehabilitation and re-homing of rabbits.

Pets At Home Foundation awarded the Branch £7,000 for veterinary bills (for dogs and cats).

TESCO Community Fund granted £1,500 for support for animals in families under financial difficulties.

The Crewe and Nantwich grant came at the start of the year and was fully spent up but the other two came later and the end dates fall in 2023 so some of those monies have been carried forward to 2023.

Dog Shows

We put on shows at Congleton and in Buxton ("One Fun Day") during June.

We held a second event in Buxton (Hogshaw) in October.

The annual Chelmorton dog show was held in July.

A dog show was held in Wilmslow in October.

Markets

We attended the Dickensian Market in Buxton.

We hosted a Rotary Club event in Buxton 25th November

Quizzes

We held a couple of animal themed quizzes during the year.

Collections in Supermarkets and Street

No street collections took place during the year due to post-Covid restrictions. A Fundraiser at Congleton Tesco finished at the end of September and provided over £1000.

Other activities

Wilmslow Round Table kindly provided a donation to the Branch.

Christmas Cards sales with the cards donated by a generous volunteer.

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 2022
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 2022

	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 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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
J H Pepper (appointed 23.6.22)
S Parsons Hon. Treasurer
B Scott Hon. Secretary (resigned 8.6.22)
R E White
M R North
M T Pepper
C J Cole
S Farrall Hon. Secretary
C Clements

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 2022.

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:

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Statement of Financial Activities
for the Year Ended 31st December 2022

		Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,246	1	13,247	12,052
Charitable activities					
Charitable activities		2,845	20,125	22,970	883
Other trading activities	2	37,480	-	37,480	42,665
Investment income	3	66	-	66	8
Total		<u>53,637</u>	<u>20,126</u>	<u>73,763</u>	<u>55,608</u>
EXPENDITURE ON					
Raising funds	4	-	-	-	1
Charitable activities					
Charitable activities		<u>53,002</u>	<u>17,462</u>	<u>70,464</u>	<u>81,235</u>
Total		<u>53,002</u>	<u>17,462</u>	<u>70,464</u>	<u>81,236</u>
NET INCOME/(EXPENDITURE)		635	2,664	3,299	(25,628)
RECONCILIATION OF FUNDS					
Total funds brought forward		58,990	-	58,990	84,618
TOTAL FUNDS CARRIED FORWARD		<u><u>59,625</u></u>	<u><u>2,664</u></u>	<u><u>62,289</u></u>	<u><u>58,990</u></u>

The notes form part of these financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Balance Sheet
31st December 2022

	Notes	31.12.22 £	31.12.21 £
CURRENT ASSETS			
Debtors	6	3,304	2,042
Cash at bank		65,111	62,117
		<hr/>	<hr/>
		68,415	64,159
 CREDITORS			
Amounts falling due within one year	7	(6,126)	(5,169)
		<hr/>	<hr/>
NET CURRENT ASSETS		62,289	58,990
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		62,289	58,990
		<hr/>	<hr/>
NET ASSETS		62,289	58,990
		<hr/>	<hr/>
FUNDS	9		
Unrestricted funds		59,625	58,990
Restricted funds		2,664	-
		<hr/>	<hr/>
TOTAL FUNDS		62,289	58,990
		<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

.....
S Farrall Hon. Secretary - Trustee

Notes to the Financial Statements
for the Year Ended 31st December 2022

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

	31.12.22	31.12.21
	£	£
Fundraising events	25,874	24,011
Adoptions	7,918	11,873
Boxes	2,398	2,272
Sale of stock	358	21
Sundry receipts	932	4,488
	<u>37,480</u>	<u>42,665</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>66</u>	<u>8</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

4. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Support costs	-	1
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
VAT	2,789	2,008
Debtors & prepayments	515	34
	<u> </u>	<u> </u>
	<u>3,304</u>	<u>2,042</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	1	-
Creditors & accruals	6,125	5,169
	<u> </u>	<u> </u>
	<u>6,126</u>	<u>5,169</u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	31.12.22 Total funds	31.12.21 Total funds
	£	£	£	£
Current assets	65,751	2,664	68,415	64,159
Current liabilities	(6,126)	-	(6,126)	(5,169)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>59,625</u>	<u>2,664</u>	<u>62,289</u>	<u>58,990</u>

9. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	58,990	635	59,625
Restricted funds			
Restricted funds	-	2,664	2,664
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>58,990</u>	<u>3,299</u>	<u>62,289</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,637	(53,002)	635
Restricted funds			
Restricted funds	20,126	(17,462)	2,664
TOTAL FUNDS	<u>73,763</u>	<u>(70,464)</u>	<u>3,299</u>

Comparatives for 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
TOTAL FUNDS	<u>84,618</u>	<u>(25,628)</u>	<u>58,990</u>

Comparative 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)
TOTAL FUNDS	<u>55,608</u>	<u>(81,236)</u>	<u>(25,628)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,106	11,022
Legacies	764	300
Subscriptions	377	730
	<hr/>	<hr/>
	13,247	12,052
Other trading activities		
Fundraising events	25,874	24,011
Adoptions	7,918	11,873
Boxes	2,398	2,272
Sale of stock	358	21
Sundry receipts	932	4,488
	<hr/>	<hr/>
	37,480	42,665
Investment income		
Deposit account interest	66	8
Charitable activities		
Grants	22,970	883
	<hr/>	<hr/>
Total incoming resources	73,763	55,608
EXPENDITURE		
Charitable activities		
Event expenses	332	-
Veterinary fees	29,689	29,847
Veterinary fees assistance	3,571	11,887
Boarding fees	28,241	29,414
Other animal welfare costs	4,450	6,859
	<hr/>	<hr/>
	66,283	78,007
Support costs		
Management		
Insurance	1,154	525
Telephone	183	436
Postage and stationery	621	439
Sundries	1,621	55
Travelling	344	1,167
	<hr/>	<hr/>
	3,923	2,622
Finance		
Bank charges	45	62
Governance costs		
Accountancy and legal fees	103	415
Carried forward	103	415

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 2022

	31.12.22 £	31.12.21 £
Governance costs		
Brought forward	103	415
Branch contribution	110	130
	<hr/>	<hr/>
	213	545
	<hr/>	<hr/>
Total resources expended	70,464	81,236
	<hr/>	<hr/>
Net income/(expenditure)	3,299	(25,628)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2022
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 2022

	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 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. 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
J H Pepper (appointed 23.6.22)
S Parsons Hon. Treasurer
B Scott Hon. Secretary (resigned 8.6.22)
R E White
M R North
M T Pepper
C J Cole
S Farrall Hon. Secretary
C Clements

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 2022.

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:

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Statement of Financial Activities
for the Year Ended 31st December 2022

		Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		13,246	1	13,247	12,052
Charitable activities					
Charitable activities		2,845	20,125	22,970	883
Other trading activities	2	37,480	-	37,480	42,665
Investment income	3	66	-	66	8
Total		<u>53,637</u>	<u>20,126</u>	<u>73,763</u>	<u>55,608</u>
EXPENDITURE ON					
Raising funds	4	-	-	-	1
Charitable activities					
Charitable activities		<u>53,002</u>	<u>17,462</u>	<u>70,464</u>	<u>81,235</u>
Total		<u>53,002</u>	<u>17,462</u>	<u>70,464</u>	<u>81,236</u>
NET INCOME/(EXPENDITURE)		635	2,664	3,299	(25,628)
RECONCILIATION OF FUNDS					
Total funds brought forward		58,990	-	58,990	84,618
TOTAL FUNDS CARRIED FORWARD		<u><u>59,625</u></u>	<u><u>2,664</u></u>	<u><u>62,289</u></u>	<u><u>58,990</u></u>

The notes form part of these financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Balance Sheet
31st December 2022

	Notes	31.12.22 £	31.12.21 £
CURRENT ASSETS			
Debtors	6	3,304	2,042
Cash at bank		65,111	62,117
		<u>68,415</u>	<u>64,159</u>
CREDITORS			
Amounts falling due within one year	7	(6,126)	(5,169)
		<u>62,289</u>	<u>58,990</u>
NET CURRENT ASSETS			
		<u>62,289</u>	<u>58,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>62,289</u>	<u>58,990</u>
NET ASSETS		<u>62,289</u>	<u>58,990</u>
FUNDS	9		
Unrestricted funds		59,625	58,990
Restricted funds		2,664	-
TOTAL FUNDS		<u>62,289</u>	<u>58,990</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

.....
S Farrall Hon. Secretary - Trustee

Notes to the Financial Statements
for the Year Ended 31st December 2022

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

	31.12.22	31.12.21
	£	£
Fundraising events	25,874	24,011
Adoptions	7,918	11,873
Boxes	2,398	2,272
Sale of stock	358	21
Sundry receipts	932	4,488
	<u>37,480</u>	<u>42,665</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>66</u>	<u>8</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

4. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Support costs	-	1
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
VAT	2,789	2,008
Debtors & prepayments	515	34
	<u> </u>	<u> </u>
	<u>3,304</u>	<u>2,042</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	1	-
Creditors & accruals	6,125	5,169
	<u> </u>	<u> </u>
	<u>6,126</u>	<u>5,169</u>

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	31.12.22 Total funds	31.12.21 Total funds
	£	£	£	£
Current assets	65,751	2,664	68,415	64,159
Current liabilities	(6,126)	-	(6,126)	(5,169)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>59,625</u>	<u>2,664</u>	<u>62,289</u>	<u>58,990</u>

9. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	58,990	635	59,625
Restricted funds			
Restricted funds	-	2,664	2,664
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>58,990</u>	<u>3,299</u>	<u>62,289</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,637	(53,002)	635
Restricted funds			
Restricted funds	20,126	(17,462)	2,664
TOTAL FUNDS	<u>73,763</u>	<u>(70,464)</u>	<u>3,299</u>

Comparatives for 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
TOTAL FUNDS	<u>84,618</u>	<u>(25,628)</u>	<u>58,990</u>

Comparative 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)
TOTAL FUNDS	<u>55,608</u>	<u>(81,236)</u>	<u>(25,628)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,106	11,022
Legacies	764	300
Subscriptions	377	730
	<hr/>	<hr/>
	13,247	12,052
Other trading activities		
Fundraising events	25,874	24,011
Adoptions	7,918	11,873
Boxes	2,398	2,272
Sale of stock	358	21
Sundry receipts	932	4,488
	<hr/>	<hr/>
	37,480	42,665
Investment income		
Deposit account interest	66	8
Charitable activities		
Grants	22,970	883
	<hr/>	<hr/>
Total incoming resources	73,763	55,608
EXPENDITURE		
Charitable activities		
Event expenses	332	-
Veterinary fees	29,689	29,847
Veterinary fees assistance	3,571	11,887
Boarding fees	28,241	29,414
Other animal welfare costs	4,450	6,859
	<hr/>	<hr/>
	66,283	78,007
Support costs		
Management		
Insurance	1,154	525
Telephone	183	436
Postage and stationery	621	439
Sundries	1,621	55
Travelling	344	1,167
	<hr/>	<hr/>
	3,923	2,622
Finance		
Bank charges	45	62
Governance costs		
Accountancy and legal fees	103	415
Carried forward	103	415

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 2022

	31.12.22 £	31.12.21 £
Governance costs		
Brought forward	103	415
Branch contribution	110	130
	<hr/>	<hr/>
	213	545
	<hr/>	<hr/>
Total resources expended	70,464	81,236
	<hr/>	<hr/>
Net income/(expenditure)	3,299	(25,628)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements