

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

(Charity Registration No 232243)
(Founded 18th February 1895)

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

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

Introduction

The trustees present their annual report and accounts for the year ended 31 December 2018. The trustees are satisfied with the performance of the charity during the year and the position at 31 December 2018 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfill its obligations.

Reference and Administrative details

Charity number: 232243

Trustees: Mr B Ashcroft
Mr N Clemmett (from August 2018)
Mrs A Clubley
Mrs T Davies (from May 2018)
Mrs L Foster (Secretary)
Mrs P Holt (Treasurer)
Mrs K Kay
Mrs D Leigh
Mrs SJ Morgan
Miss M Needles (Chairman)
Mr N Pendlebury
Mrs C Walker (Horwich Aux Sec)

Senior staff: Branch Manager: Mrs J Ashcroft

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

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

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

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

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

Structure, Governance and Management

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

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

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

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

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

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

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

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

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

Objects and public benefit statement

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

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

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

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

Advancement of animal welfare

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the

public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

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

Charitable activities pursued for the public benefit

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

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

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

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

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

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

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

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

We provide volunteering opportunities for those who wish to support our work, including trusteeship, fostering, fundraising, shop, clinic and administrative work. *This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.*

Volunteers and other support

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

The Branch also benefits from the unpaid out-of-hours activities of our paid staff; those who do not claim expenses to which they are entitled; and those who donate goods for sale or use. Bolton Council also gives the Branch discretionary rate relief in addition to the mandatory relief for registered charities.

We estimate that our volunteers contributed some 4,000 hours of their free time during 2018. On behalf of the animals helped, the Trustees acknowledge all this help, without which the Branch could not function, with many thanks.

Achievements and performance

2018 been another very busy and successful year for the branch.

We have been able to increase both the numbers of clients attending our clinic and also the scope of treatments we were able to provide, including small operations eg lump removals. We increased our clinics to 2 days a week, and have also held a number of free neutering days for male cats and dogs which have enabled us to increase our animal welfare work in the area. We are pleased to report that the branch was ranked first in the North Region for animal welfare assistance, having provided help to over 2000 dogs and cats during the year.

Thanks to a grant from the Bolton Guild of Help we have purchased equipment which will enable us to offer straightforward dental treatments at our clinic from January 2019, and so increase the scope of our welfare work further.

We would like to thank David Yates, Director of Greater Manchester Animal Hospital and the veterinary students from Bristol and Nottingham Universities for their continued assistance with the work of the clinic.

The branch has been visited by staff and trustees from Clwyd branch who are hoping to set up a clinic in their area, and we pleased that we have been able to help advise them on this from our own experience.

Details of the Branch's achievements during 2018 are given in the Branch Manager's report. This includes a breakdown of the assistance given with vets' fees, neutering and rehoming.

Fundraising

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

- Flag Day collections in Horwich
- Spring and Christmas Fairs at Horwich Resource Centre
- Collections at Pets at Home stores
- Christmas & Easter raffles

Unfortunately we were unable to hold our Fun Dog Show in 2018 because of the outbreak of Alabama Rot in the local area which we felt was an unacceptable health risk.

We are pleased that we were chosen as a charity partner by Pets at Home store on Manchester Road, Bolton, and helped with their Christmas Dinner for a Pet collections during December 2018 raising a wonderful £2858 for the branch which we received in February 2019.

We look forward to continuing the partnership with Pets at Home in 2019 and thank them for their support.

A significant contribution to Branch fundraising comes from our charity shops, the total net profit for the year 2018 being £44,514. Our shop income has been boosted by income from sales on Ebay which is a channel we are using for the sale of more valuable, collectable items that have been donated. A total of £6,324 was raised in 2018 and we would like to thank the staff and volunteers who identify and handle the sales of these items.

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

Financial Review

The total incoming resources for the year amounted to £151,272 (2017: £165,928) including legacies of £7,000 (2017: £26,085). Expenditure in the year amounted to £173,883 (2017: £165,671).

There was a deficit of £22,611 for the year (2017: Surplus of £257).

The decrease in incoming resources is mainly due to the decrease in legacy income received during the year. There was also a drop in the value of our investments however, as these are long term investments and are under the advice of professional advisors, we are confident that they will recover in due course. The Income from the Clinic and Charity shops continues to rise and reduces our dependency on legacy income. Therefore overall we are very pleased with the level of incoming resources achieved during the year.

The Branch also continued to benefit from the National Society's door-to-door recruitment programme, receiving income of £25,721 in 2018 (2017: £24,761).

Reserves Policy

The Branch holds reserves for 2 main reasons:

- In order that levels of service provided for animal welfare may be maintained, and legal obligations to employees met, if there should be a downward trend in incoming resources, bearing in mind that such a downward trend is liable to coincide with increased demand for financial support.
- Because of fluctuations in income from year to year, the main variable being legacies received over which we obviously have no control. Legacies in 2018 totaled £7,000, 2017 £26,085, 2016 £16,169, and 2015 £62,310.

The target level for reserves (i.e. net current assets) is calculated as the total expenditure for the two previous accounting periods, rounded down; this should ensure at least two years of operations following a drastic financial downturn. The target level for the reserves for the year 2018 was £331,342, and the actual reserves varied between £290,834 on 1 January and £282,280 on 31 December. The target level for reserves for 2019 is £339,554.

Investment and Deposits Policy

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

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

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

Overall Financial Aim

The overall financial aim is to have net liquid assets at the Reserve Policy figure of £339,554 and to maximise income from any temporary surplus funds by depositing in line with the above policy.

Future plans

Our plans for animal welfare for 2019 are to continue to extend assistance to people in need by the operation of the clinic; to promote microchipping at all our events; and to continue to support National Society campaigns and the work of the Inspectorate.

We intend to set up another operating room to increase the facilities for neutering and minor operations at our clinic.

From January 2019 we will offer basic dental treatments at our clinic.

We will increase our co-operation with the local Cats Protection branch to improve animal welfare services for cats eg by offering neutering, flea & worm treatment and vaccinations at our clinic.

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

As charity partners with Pets at Home Bolton we will have a monthly presence at their store and will use this as an opportunity to promote the work of the branch as well as raise funds.

Statement of Trustees' Responsibilities

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

Report approval

This report was approved by the Board of Trustees when they met as the Branch Committee on 17 April 2019.

MARY NEEDLES
Honorary Chairman

PAM HOLT
Honorary Treasurer

RSPCA BOLTON AND DISTRICT BRANCH

ACCOUNTS FOR THE YEAR

ENDED 31 DECEMBER 2018

REGISTERED CHARITY NUMBER 232243

RSPCA BOLTON AND DISTRICT BRANCH

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

We have examined, without carrying out an audit, the financial statements for the year ended 31st December 2018 as set out on pages 2 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT

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

BASIS OF OPINION

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

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

OPINION

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

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

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

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

**AINSCOUGH & CO
ACCOUNTANTS
AND REPORTING ACCOUNTANTS**

Statement of Financial Activities for the Year Ended 31st December 2018

<u>Incoming Resources</u>	<u>Note</u>	<u>2018</u>	<u>2017</u>
Incoming Resources from Generated Funds			
Legacies		7,000	26,085
Donations		8,677	6,856
Collections		27,325	25,107
Fund Raising		2,403	3,703
Clinic - contributions received		28,491	17,380
Miscellaneous Income		0	87
Investment Income	13	-6,120	2,463
Rental Income Received		9,173	8,877
Recovery of Additional VAT			8,319
		<hr/> 76,949	<hr/> 98,878
Incoming Resources from Charitable Activities			
Sale of Goods		218	146
Charity shop		73,839	66,864
Pet Insurance Commission		266	40
		<hr/> 74,322	<hr/> 67,051
<u>Total Incoming Resources for the Year</u>		<hr/> 151,272	<hr/> 165,928
<u>Resources Expended</u>			
<u>Charitable Activities - Direct Costs</u>			
Vets Fees and Consumables		545	2,611
Clinic Costs		27,891	22,944
Ambulance & Horse Box Cc	14	1,424	3,182
Boarding Fees		10,705	9,411
Welfare Grants	15	0	0
HQ Annual contribution		0	-2,750
		<hr/> 40,565	<hr/> 35,397
<u>Charitable Activities - Overheads</u>			
<u>Staff Costs</u>			
Salaries and NIC	16	63,643	54,310
<u>Welfare Centre Costs</u>			
Rent and Rates		7,761	7,512
Insurance & Licences		535	1,394
Waste Removal		872	938
Security Costs		952	1,553
Heat & Light		3,001	2,916
Repairs and Renewals		1,699	5,013
Cleaning and Canteen		837	902
		<hr/> 15,658	<hr/> 20,226

Administrative Expenses

Printing Stationery & Postage	1,174		705	
Telephone Charges	1,819		1,676	
Advertising	61		0	
Website & Computer Costs	660		582	
Clothing Costs	0		37	
Training Costs	149		205	
Professional Costs	500		0	
Sundries	8		78	
	<u>4,371</u>		<u>3,284</u>	

Finance & Tax

Bank Charges	834		447	
Net Irrecoverable VAT	33		0	
	<u>867</u>		<u>447</u>	

Depreciation

Leasehold Property	12,483		12,483	
Plant & Machinery	925			
Fixtures and Fittings	1,282		1,709	
Clinic Equipment	3,081		3,794	
Motor Vehicles and Trailer	925		1,233	
Loss on Disposal Fxd Asts	0		90	
	<u>18,695</u>		<u>19,308</u>	
		103,234		97,575

Cost of Generating Funds

Charity Shop Overheads	13,414		13,037	
Purchase of Goods for Resale	0		25	
Fund Raising Costs	34		222	
Vehicle Costs	14 475		1,061	
Salaries	16 15,911		18,103	
	<u>29,834</u>		<u>32,448</u>	

Governance Costs

Audit/Examination Fees		250		250
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Total Resources Expended

<u>173,883</u>	<u>165,671</u>
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Net Deficit for the Year (2017 Surplus)

<u>-22,611</u>	<u>257</u>
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Balance Sheet as at 31st December 2018

	<u>Note</u>	<u>2018</u>			<u>2017</u>
<u>Tangible Fixed Assets</u>	6	<u>Cost</u>	<u>Deprec.</u>	<u>NBV</u>	
Property		377,672	37,424	340,249	352,731
Plant & Machinery		3,700	925	2,775	0
Motor Van and Trailer		18,315	14,470	3,845	5,127
Clinic Equipment		16,813	7,568	9,244	11,382
Fixtures and Fittings		18,340	15,566	2,774	3,699
		<u>434,840</u>	<u>75,952</u>	358,888	<u>372,939</u>
<u>Current Assets</u>					
Stock			1,791		3,124
Debtors and Prepayments			11,239		898
VAT refund due			0		546
Cash on Deposit	7		228,226		184,397
Cash at Bank and In Hand			50,868		108,359
			<u>292,124</u>		<u>297,324</u>
<u>Current Liabilities</u>					
Sundry Creditors & Accruals	8		9,845		6,490
<u>Net Current Assets</u>				<u>282,280</u>	<u>290,834</u>
<u>Total Assets less Current Liabilities</u>				<u>641,167</u>	<u>663,773</u>
<u>Accumulated Fund</u>	9				
Balance brought forward				663,773	663,516
Prior Year adjustment				5	0
Deficit this Year (2017 Surplus)				-22,611	257
Balance Carried Forward				<u>641,167</u>	<u>663,773</u>

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2018**

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

3. (a) The amount paid for independent examiner's remuneration was:

	<u>2018</u>	<u>2017</u>
	£	£
Examination Fee	250	250

(b) No material grants were made to other institutions

- 4** The charity has no endowment or other restricted funds.
- 5** At the beginning of the year the charity had four full-time and 1 part-time employees. The hours of one of the full time employees were reduced during the year & an additional part time employee was employed. The total emoluments of employees for the year were £79,554 (2017 £72,413.19).

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2018**

6 TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Plant & Machinery	Clinic Equip.	Property	Motor Vehicles	Total
COST						
As at 1/1/18	18,315	0	15,869	377,672	18,340	430,196
Additions		3,700	943			4,643
Disposals						
At 31/12/18	18,315	3,700	16,812	377,672	18,340	434,839
DEPRECIATION						
As at 1/1/18	13,188	0	4,487	24,941	14,641	57,257
Charge for the Year	1,282	925	3,081	12,483	925	18,695
On Disposals						
At 31/12/18	14,470	925	7,568	37,424	15,566	75,952
NET BOOK VALUE						
At 31/12/18	3,845	2,775	9,244	340,249	2,774	358,887
At 01/01/18	5,127	5,128	11,382	352,731	3,699	372,939

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

	2018	2017
Leasehold Property	2% SLB	2% SLB
Plant & Machinery	25% RBM	25% RBM
Fixtures and Fittings	25% RBM	25% RBM
Clinic Equipment	25% RBM	25% RBM
Motor Vehicles	25% RBM	25% RBM

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2018**

7 <u>Cash on Deposit</u>	2018	2017
Monmouthshire Building Society	37,968	37,892
Standard Life PLC	190,257	146,505
	<u>228,226</u>	<u>184,397</u>

8 <u>Analysis of creditors:</u>	2018	2017
Audit of Accounts	500	250
Vets Fees	0	90
Advice Centre Costs	945	787
Boarding Fees	1,020	575
Clinic Costs	3,171	2,199
HQ Rent received in Advance	2,077	2,127
Savings Club Balances	463	463
VAT Liability	1,668	0
	<u>9,845</u>	<u>6,490</u>

9. <u>Analysis of Accumulated Fund</u>	2018	2017
Balance as at 1 January 2018	663,773	663,516
Prior Year Adjustment	5	
Income	151,272	165,928
Expenditure	<u>-173,883</u>	<u>-165,671</u>
Balance as at 31 December 2018	<u>641,167</u>	<u>663,773</u>

10. Financial Commitments

The charity had no commitments at 31st December 2018 not provided for in the accounts. The charity has received no guarantees. The charity has received no loans secured on any of its assets.

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2018**

11 Declarations

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

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

The charity does not have material designated funds.

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

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

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

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

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

The charity has no material uncapitalised fixed assets.

12. Accounting Policies:

Cash donations and gifts are included in the SOFA when:

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

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

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

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2018**

13 <u>Investment Income</u>	2018	2017
Income Received from Investment accounts	76	313
Bank Interest received from ordinary accounts	52	12
Decrease in value of Std Life Investments	-6,248	2,138
	<u>-6,120</u>	<u>2,463</u>

14 Animal Ambulance Costs

The detailed cost:	2018	2017
Insurance, Tax and Servicing	1,739	3,044
Fuel	160	137
	<u>1,899</u>	<u>3,181</u>

These costs are split as follows:

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

15 <u>Grants to Others</u>	2018	2017
	<u>Nil</u>	<u>Nil</u>

**NOTES TO THE ACCOUNTS
AS AT 31 DECEMBER 2018**

16 Salaries

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

Salaries of Advice Centre staff are allocated in accordance with an agreed formula that recognises the likely proportion of time spent by individual members of staff. For 2018 this formula has been given the following allocation:

	2018	2017
Charitable Activities	80%	75%
Cost of Generating Funds	20%	25%

17 Staff Pension Scheme

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

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

<u>Income</u>	<u>2018</u>	<u>2017</u>
Legacies	7,000	26,085
Donations	8,677	6,856
Collections	27,325	25,107
Fund Raising	2,587	3,481
Sale of Goods	0	121
Charity shop	44,514	35,724
Net Clinic Income	600	0
Pet Insurance Commission	266	40
Miscellaneous Income	0	87
Investment Income	-6,120	2,463
<u>Total Income for the Year</u>	<u>84,849</u>	<u>99,964</u>

Expenditure

Welfare Costs

Vets Fees and Consumables	545	2,611
Clinic	0	5,563
Boarding Fees	10,705	9,411
HQ Annual contribution	0	-2,750
	<u>11,250</u>	<u>14,835</u>

<u>Gross Income after Direct Expenses</u>	<u>73,599</u>	<u>85,129</u>
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Overheads

Staff Costs

Salaries and NIC	63,643	54,310
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Welfare Centre Costs

Rent and Rates	7,761	7,512
Insurance & Licences	535	1,394
Waste Removal	872	938
Security Costs	952	1,553
Heat & Light	3,001	2,916
Repairs and Renewals	1,699	5,013
Cleaning and Canteen	837	902
Sundries		0
less Rent Received	<u>-9,173</u>	<u>-8,877</u>
	6,485	11,349

Motor

Motor Vehicle Expenses	1,899	4,243
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Administrative Expenses

Printing Stationery & Postage	1,174	705
Telephone Charges	1,819	1,676
Advertising	61	0
Website & Computer Costs	659	582
Audit and Accountancy Fees	250	250
Professional Costs	500	0
Clothing Costs	0	37
Training Costs	149	205
Sundries	9	79
	<u>4,621</u>	<u>3,535</u>

Finance & Tax

Bank Charges	834	447
Net Irrecoverable VAT	33	-8,319
	<u>867</u>	<u>-7,872</u>

Total Cash Expenditure for the year

77,515 65,564

-3,915 19,565

Depreciation

Leasehold Property	12,483	12,483
Plant & Machinery	925	0
Fixtures and Fittings	1,282	1,709
Clinic Equipment	3,081	3,794
Motor Vehicles and Trailer	925	1,233
Loss Disposal Fixed Assets		90
	<u>18,695</u>	<u>19,308</u>

Net Deficit for the Year (2017 Surplus)

-22,611 257

RSPCA Bolton and District Branch**Income and Expenditure Account Analysis for the Year Ended 31st December 2018**

	<u>2018</u>	<u>2017</u>
<u>Donations</u>		
To Branch	5,191	3,894
Subs from HQ	348	159
Adoption Fees	2,205	1,210

Monthly Subs	188	208
In Memoriam	615	1,385
Sponsor a Pen	130	110
Total Donation Income	8,677	6,966
<u>Collections</u>		
Begging Dogs & Counter Boxes	405	191
Flag Days Horwich	249	155
National Door to Door	25,721	24,761
Pets at Home	950	0
Total Collection Income	27,325	25,107
<u>Fund Raising</u>		
Special Events	2,333	2,166
Horwich Auxilliary	70	134
Dog Show	0	1,183
	2,403	3,593
less Costs	34	222
Net Fund Raising Income	2,369	3,371
<u>Sale of Goods</u>		
RSPCA Goods and Window Sales	208	111
Supply Sales	10	35
	218	146
less Costs	0	25
Net Income from Sale of Goods	218	121
<u>Charity Shop</u>		
General Sales	64,418	57,547
Rags	621	2,317
Ebay etc	8,800	7,000
	73,839	66,864
Less Costs		
Wages	15,911	18,103
Premises Expenditure	10,186	10,233
Card Machine Costs	87	174
Ebay Postage	2,476	1,848
Other Expenses	665	782
	29,325	31,141
Net Charity Shop Income	44,514	35,724
<u>Clinic</u>		
Income	28,491	17,380
less Costs Vets Fees	11,742	7,416
Drugs	14,057	9,347
Clinical Waste	1,624	687
Sundry Costs	469	5,494
	27,891	22,944
Net Clinic Costs	600	-5,563

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RSPCA BOLTON AND DISTRICT BRANCH

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

We have examined, without carrying out an audit, the financial statements for the year ended 31st December 2018 as set out on pages 2 to 10.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND REPORTING ACCOUNTANT

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

BASIS OF OPINION

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

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

OPINION

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

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

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

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


**AINSCOUGH & CO
ACCOUNTANTS**

AND REPORTING ACCOUNTANTS