

RSPCA Worcester and Mid-Worcestershire

England & Wales · Charity number 205930

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WORCESTER AND MID-WORCESTERSHIRE BRANCH, ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WORCESTERSHIRE MID AND WORCESTER BRANCH, RSPCA WORCESTERSHIRE-MID AND WORCESTER BRANCH
Status	Registered
Legal form	Other
Registered	1962-05-09
Register	View on the Charity Commission register

Contact

Address	The Holdings Holdings Lane Kempsey Worcester WR5 3FP
Phone	01905821272
Email	admin@rspcaworcester.org.uk
Website	www.rspca-worcester.org

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: To promote kindness and to prevent or suppress cruelty to animals

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WORCESTER AND MID WORCESTERSHIRE.
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£411,456	£442,693	-	-
2024-12-31	£976,756	£423,865	£2,576,004	10
2023-12-31	£404,409	£378,985	-	-
2022-12-31	£436,632	£312,696	-	-
2021-12-31	£865,612	£264,691	£1,873,751	10
2020-12-31	£301,300	£280,273	-	-

Trustees

Name	Role	Appointed
Geraldine Jane HAYNES	Chair	
Alexander John Jenkins		2024-06-17
David James HUDSON		
Jonathan Peter Graves		2025-01-20
Kimberley Anne Gale		2024-03-18
Mari Rees Griffith-Edgell		2019-09-16
Marie Louise Kedward		2025-06-09
Mary Patricia Walters		2020-12-16
PAMELA HODGSON BOOKER		
Richard William Booker		2025-05-21
Theresa Ann Smith		2024-03-18

RSPCA Worcester and Mid-Worcestershire

England & Wales - Charity number 205930

Accounts

Charity Registration No. 205930

**RSPCA WORCESTER AND MID-WORCESTERSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

RSPCA WORCESTER AND MID-WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs M Rees Griffiths-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	(RIP 10/03/2026)
Mr A Jenkins	
Mrs T Smith	
Ms K Gale	
Mr J P Graves	(Co-opted 20/01/2025) (Resigned 25/01/2026)
Mr R W Booker	(Appointed 21/05/2025)
Ms M L Kedward	(Co-opted 09/06/2025)

Charity number 205930

Registered office The Holdings
Holdings Lane
Kempsey
WR5 3FP

Independent examiner Kendall Watley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Bankers Lloyds Bank Plc
4 The Cross
Worcester
WR1 3PY

Solicitors Hallmark Whatley Hulme Solicitors
3,4 & 5 Sansome Place
Worcester
WR1 1UQ

RSPCA WORCESTER AND MID-WORCESTERSHIRE

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RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects of the Branch are to promote and support the objects of the National Society of the RSPCA, with particular reference to the designated Branch area.

Aiding the Regional Inspectorate of the National RSPCA, by taking in free of charge, mistreated, abandoned animals including pets whose owners suffer financial difficulties or pass away. The Society's Inspectorate rescues animals in distress and enforces laws against the cruel mistreatment of animals 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.

To find suitable new homes for the animals in our care, and to provide a service to the public to satisfy their family pet ownership requirements. To do this we operate a rehoming programme. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, we rehome animals at low cost to those willing and able to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the financial responsibility 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 take in free of charge, lost animals and take steps to reunite them with their owners. This work benefits our community, including the local authorities by preventing animals straying and posing a risk to themselves and people through road traffic accidents.

We respond to enquiries from the public about animals locally. This is a benefit to the public who know we can intervene to assist animals in need.

We provide volunteering opportunities for those wishing to support our work, including Trusteeship, fostering and fundraising. This benefits the public by providing the possibility of doing work, which is compassionate, rewarding, and offers social companionship.

We provide financial help for people on low income to neuter and microchip their family pets to avoid unwanted reproduction. This benefits people by promoting responsible pet ownership.

We provide, in certain circumstances, financial help with veterinary costs to people on low income. This benefits people by giving them financial help to obtain care for their companion animals.

We provide the public with advice and literature concerning the care and welfare of their pets. This benefits the public by promoting responsible pet ownership.

We provide welfare neutering and treatments for feral cat colonies living alongside human communities, to avoid expansion of the cat colonies, which would otherwise cause nuisance and distress to those people living nearby.

To continue to generate sufficient income to maintain Branch activities.

The maintenance of Branch Internet sites, to keep the public informed of our activities, and to make them aware of our animals needing new homes.

Regular press publicity, to further our cause and maintain our reputation as an animal welfare organisation.

In the year we have operated pet food banks. This benefits the public in aiding them to keep much loved pets in difficult financial circumstances.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. Richard Martin, one of the RSPCA's nineteenth century founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals, which involves moral benefit to the human community as a whole. Whilst the public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The Trustees of the Branch confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the branch aims and objectives and in planning future activities and setting Branch expenditure for the year. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The following sections of this report describe the Branch's main activities and performance and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

Achievements and performance

In 2025 the long-awaited dog kennel block was completed and we are now licensed for 5 dogs. Fencing was erected around the kennel block.

We have continued to operate a pet food bank from our Bromsgrove fundraising shop to assist pet owners in financial need and will continue to do this in 2026.

Again in 2026, we have a full year of fundraising events planned to generate much needed income to continue our welfare work and progression of the centre.

In 2025 we rehomed 3 dogs (9 in 2024) 198 cats (328 in 2024) and 32 miscellaneous animals (55 in 2024).

We neutered 185 animals (333 in 2024), microchipped 135 (283 in 2024) and provided the owners of 56 animals with welfare vouchers (60 in 2024).

Our volunteer force provides invaluable support in achieving our objectives. We should like to thank and congratulate all staff and volunteers for their hard work and commitment throughout the year.

In 2025 we undertook the work to move to a new charity model, namely a Charitable Incorporated Organisation (CIO). From 1 January we become RSPCA Worcester and Mid Worcestershire Branch CIO with a new charity number 1214380.

Financial review

Income totalled £411,439 (£976,756 in 2024, which included legacies of £516,084). Expenditure in the year amounted to £442,693 (£423,865 in 2024). There was a £17 gain on investments. This resulted in a loss of £31,237 (£552,894 surplus in 2024).

We have seen our fixed assets rise in year by £67,523.

As at 31 December 2025 the Branch had reserves of £2,544,767 including restricted reserves of £43,803 and designated reserves of £2,500,964. Included within the designated reserve is the operating fund of £873,084 (£921,451 in 2024). The balance of the designated reserve of £1,627,880 relates to fixed assets.

The branch's policy on reserves is to aim to have 12 months' worth of unrestricted reserves to cover day to day expenditure on unrestricted expenditure.

It is the opinion of the Trustees that the Branch's policies, systems and controls are sufficient to mitigate financial and reputational loss through error or fraud. Financial procedures are in place for the Branch and these are reviewed annually.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (2012 edition).

A Committee elected at the AGM governs the Branch, who are the Trustees of the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

All Trustees of the Branch give their time freely and no remuneration was paid in the year. Details of Trustee's re-imbursed expenses are disclosed in Note 10 to the accounts.

The Trustees hold monthly meetings at which decisions are made. Day to day running of the branch is delegated to the Branch Secretary. Day to day running of the animal re-homing is delegated to the re-homing co-ordinators, and the day-to-day running of the two shops is delegated to the Shop Managers, who report to the Trustees.

The Trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine the other operational and business risks, which have been identified as:

- Inability to operate a re-homing scheme through loss of income.
- Loss of reputation through error or fraud.
- Loss of Income through error or fraud.
- Insufficient funds to cover the costs of other animal welfare activities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs M Rees Griffiths-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	(RIP 10/03/2026)
Ms K Gale	
Mrs T Smith (Co-opted)	
Mr A Jenkins (Co-opted)	
Mr J P Graves	(Co-opted 20/01/2025) (Resigned 25/01/2026)
Mr R W Booker	(Appointed 21/05/2025)
Ms M L Kedward	(Co-opted 09/06/2025)

The trustees' report was approved by the Board of Trustees.



Mrs G Haynes (Chairperson)

Trustee

Dated: 13 April 2026

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The 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 state of affairs of the charity and of the Incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WORCESTER AND MID-WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of RSPCA Worcester and Mid-Worcestershire (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants, England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Elizabeth Needham ACA CTA (VAT)
Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 13 April 2026

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year						
		Unrestricted funds	Restricted funds	Designated funds	Total	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £
Income from:						
Donations and legacies	3	133,423	35,450	60	168,933	755,202
Charitable activities	4	-	12,000	74,581	86,581	88,209
Other trading activities	5	129,130	-	-	129,130	122,361
Investments	6	26,635	160	-	26,795	10,984
Total income		289,188	47,610	74,641	411,439	976,756
Expenditure on:						
Raising funds	7	78,838	-	-	78,838	81,374
Charitable activities	8	47,890	40,126	275,839	363,855	342,491
Total expenditure		126,728	40,126	275,839	442,693	423,865
Net gains on investments	12	17	-	-	17	3
Net income / (expenditure)		162,477	7,484	(201,198)	(31,237)	552,894
Gross transfers between funds	14	(162,477)	(26,274)	188,751	-	-
Net movement in funds		-	(18,790)	(12,447)	(31,237)	552,894
Fund balances at 1 January 2025		-	62,593	2,513,411	2,576,004	2,023,110
Fund balances at 31 December 2025		-	43,803	2,500,964	2,544,767	2,576,004

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year

		Unrestricted funds	Restricted funds	Designated funds	Total
	Notes	2024 £	2024 £	2024 £	2024 £
Income from:					
Donations and legacies	3	696,464	58,678	60	755,202
Charitable activities	4	-	5,000	83,209	88,209
Other trading activities	5	122,361	-	-	122,361
Investments	6	10,752	232	-	10,984
Total income		829,577	63,910	83,269	976,756
Expenditure on:					
Raising funds	7	81,374	-	-	81,374
Charitable activities	8	49,875	37,291	255,325	342,491
Total expenditure		131,249	37,291	255,325	423,865
Net gains on investments	12	3	-	-	3
Net income / (expenditure)		698,331	26,619	(172,056)	552,894
Gross transfers between funds	14	(698,331)	(41,589)	739,920	-
Net movement in funds		-	(14,970)	567,864	552,894
Fund balances at 1 January 2024		-	77,563	1,945,547	2,023,110
Fund balances at 31 December 2024		-	62,593	2,513,411	2,576,004

RSPCA WORCESTER AND MID-WORCESTERSHIRE

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024 As restated	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,627,880		1,591,964
Investments	16		178,011		22
			<u>1,805,891</u>		<u>1,591,986</u>
Current assets					
Debtors	18	23,383		99,769	
Investments	19	573,985		646,138	
Cash at bank and in hand		<u>206,739</u>		<u>283,319</u>	
			804,107		1,029,226
Creditors: amounts falling due within one year	20		<u>(65,231)</u>		<u>(45,208)</u>
Net current assets			738,876		984,018
Total net assets			<u>2,544,767</u>		<u>2,576,004</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	23	<u>2,500,964</u>		<u>2,513,411</u>	
Total unrestricted funds			2,500,964		2,513,411
Restricted funds	24		<u>43,803</u>		<u>62,593</u>
			<u>2,544,767</u>		<u>2,576,004</u>

The accounts were approved by the Trustees on 13 April 2026



Mrs G Haynes (Chairperson)

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Royal Society For The Prevention of Cruelty To Animals Worcester and Mid-Worcester branch is a unincorporated charity registered in England and Wales charity number: 205930). Its registered address is The Holdings, Holdings Lane, Kempsey, WR5 3FP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011, "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) (as amended for accounting periods commencing from 1 January 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds represent fixed assets. The purposes and uses of the restricted funds are set out in the notes to the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.5 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Reception	50 Years Straight Line
Kennels	50 Years Straight Line
Animal shelters	16 Years Straight Line
Fixtures and fittings	3 Years Straight Line & 25 Years Straight Line
Equipment	4 Years Straight Line & 3 Years Straight Line
Motor vehicles	4 Years Straight Line
Marquee and caravan	10 Years Straight Line
Rabbit unit	16 Years Straight Line
Dog Meet and Greet room	16 Years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of twelve months or less. Where the intention is to hold bank deposit accounts for investment returns they are classified as a current asset investment.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Critical accounting estimates and judgements

(Continued)

The depreciation rates are based on our judgement of the useful lives and residual values of the tangible fixed assets. We have based these estimates on our historical experience of repair needs and recoverable values. Details of our depreciation rates are in note 1.6 above and the net book value of the tangible fixed assets is shown on note 15.

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2025 £	Total 2024 £
Donations and gifts	49,912	35,450	60	85,422	212,302
Legacies receivable	62,992	-	-	62,992	516,084
Donated goods and services	-	-	-	-	5,000
Door to door campaigns	20,519	-	-	20,519	21,816
	<u>133,423</u>	<u>35,450</u>	<u>60</u>	<u>168,933</u>	<u>755,202</u>
For the year ended 31 December 2024	<u>696,464</u>	<u>58,678</u>	<u>60</u>		<u>755,202</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Charitable activities

	Cats & Small Animals £	Dogs £	Rebranding £	Total 2025 £	Total 2024 £
Sale of goods	3,443	300	-	3,743	4,798
Adoption fees	14,515	425	-	14,940	28,830
RSPCA Care Contribution	37,944	-	-	37,944	35,089
Recharges to other branches	15,014	2,940	-	17,954	14,492
Grants	-	-	12,000	12,000	5,000
	<u>70,916</u>	<u>3,665</u>	<u>12,000</u>	<u>86,581</u>	<u>88,209</u>
Analysis by fund					
Restricted funds	-	-	12,000	12,000	
Designated (Unrestricted funds)	<u>70,916</u>	<u>3,665</u>	<u>-</u>	<u>74,581</u>	
	<u>70,916</u>	<u>3,665</u>	<u>12,000</u>	<u>86,581</u>	
For the year ended 31 December 2024					
Restricted funds	5,000	-	-		5,000
Designated (Unrestricted funds)	<u>66,045</u>	<u>17,164</u>	<u>-</u>		<u>83,209</u>
	<u>71,045</u>	<u>17,164</u>	<u>-</u>		<u>88,209</u>

5 Other trading activities

	2025 £	2024 £
Fundraising	12,089	9,092
Other trading income - shop	<u>117,041</u>	<u>113,269</u>
Other trading activities	<u>129,130</u>	<u>122,361</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Investments

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable	26,635	160	26,795	10,984
For the year ended 31 December 2024	<u>10,752</u>	<u>232</u>		<u>10,984</u>

7 Raising funds

	2025 £	2024 £
<u>Trading costs</u>		
Charity shops staff costs	52,446	48,687
Rent	18,496	25,152
Rates and waste	2,175	1,146
Electricity	131	1,961
Repairs and maintenance	716	80
Insurance	703	615
Till costs	2,912	2,479
Telephone	621	1,254
Gift aid costs	638	-
	<u>78,838</u>	<u>81,374</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Charitable activities

	Cats & Small Animals	Dogs	Animal Home Fund	General Fund	Total 2025	Total 2024
	£	£	£	£	£	£
Staff costs	-	-	154,955	-	154,955	129,124
Depreciation	-	-	31,607	-	31,607	26,001
Veterinary services	62,016	12,464	-	-	74,480	85,779
Support costs	-	-	12,054	-	12,054	11,984
Welfare	1,238	1,505	-	-	2,743	2,437
	<u>63,254</u>	<u>13,969</u>	<u>198,616</u>	<u>-</u>	<u>275,839</u>	<u>255,325</u>
Share of support costs (see note 9)	-	-	-	84,708	84,708	84,016
Share of governance costs (see note 9)	-	-	-	3,308	3,308	3,150
	<u>63,254</u>	<u>13,969</u>	<u>198,616</u>	<u>88,016</u>	<u>363,855</u>	<u>342,491</u>
Analysis by fund						
Unrestricted funds	-	-	-	47,890	47,890	
Restricted funds	-	-	-	40,126	40,126	
Designated fund	63,254	13,969	198,616	-	275,839	
	<u>63,254</u>	<u>13,969</u>	<u>198,616</u>	<u>88,016</u>	<u>363,855</u>	
For the year ended 31 December 2024						
Unrestricted funds	-	-	-	49,875		49,875
Restricted funds	-	-	-	37,291		37,291
Designated funds	76,516	11,700	167,109	-		255,325
	<u>76,516</u>	<u>11,700</u>	<u>167,109</u>	<u>87,166</u>		<u>342,491</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Staff costs	13,308	-	13,308	12,518	
Operating lease charges	4,386	-	4,386	2,564	
Regional contribution	551	-	551	551	
Rates	4,558	-	4,558	712	
Insurance	3,418	-	3,418	2,673	
Electricity	13,461	-	13,461	11,001	
Repairs to property and equipment	20,062	-	20,062	15,997	
Postage, stationery and advertising	1,206	-	1,206	1,171	
Telephone	3,264	-	3,264	2,082	
Bank charges	498	-	498	764	
Sundry	2,263	-	2,263	2,791	
Professional fees	6,614	-	6,614	22,135	
Equipment	9,713	-	9,713	7,740	
Till costs	1,406	-	1,406	1,317	
	-	-	-	-	
Accountancy	-	3,308	3,308	3,150	Governance
	<u>84,708</u>	<u>3,308</u>	<u>88,016</u>	<u>87,166</u>	
Analysed between					
Charitable activities	<u>84,708</u>	<u>3,308</u>	<u>88,016</u>	<u>87,166</u>	

Governance costs includes payments to the accountants of £3,308 (2024: £3,150) for independent examination fees.

10 Trustees

A total of £912 (2024: £65) was reimbursed to four members (2024: two members) of the Managing Committee in the year. This represents direct re-imbursement of expenditure to acquire goods on behalf of the charity. No member of the Managing Committee has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration and re-homing facility	8	7
Charity shops	3	3
	<u>11</u>	<u>10</u>

Employment costs

	2025 £	2024 £
Wages and salaries	207,160	179,967
Social security costs	9,976	7,289
Other pension costs	3,573	3,073
	<u>220,709</u>	<u>190,329</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Net gains/(losses) on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	<u>17</u>	<u>3</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Transfers

2025:

A transfer of £26,274 has been made from restricted funds to unrestricted funds towards the cost of purchasing fixed assets.

A transfer of £67,523 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds of £121,228 are designated to the operating fund for the forthcoming period.

2024:

A transfer of £41,589 has been made from restricted funds to unrestricted funds towards the cost of purchasing fixed assets.

A transfer of £55,215 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds of £684,705 are designated to the operating fund for the forthcoming period.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

15 Tangible fixed assets	Freehold land and buildings		Reception		Kennels		Animal shelters		Fixtures and fittings		Equipment		Motor vehicles		Marquee and caravan		Rabbit unit		Dog meet and greet room		Total		
	£		£		£		£		£		£		£		£		£		£		£		
Cost																							
At 1 January 2025	922,694		194,744		356,874		145,229		21,738		26,980		13,084		24,060		31,721		-		1,737,124		
Additions	-		-		21,274		-		22,450		2,420		-		-		-		21,379		67,523		
At 31 December 2025	922,694		194,744		378,148		145,229		44,188		29,400		13,084		24,060		31,721		21,379		1,804,647		
Depreciation																							
At 1 January 2025	-		7,790		8,926		68,571		21,738		21,992		13,084		3,059		-		-		145,160		
Depreciation charged in the year	-		3,897		9,458		9,077		898		3,353		-		2,406		1,984		534		31,607		
At 31 December 2025	-		11,687		18,384		77,648		22,636		25,345		13,084		5,465		1,984		534		176,767		
Carrying amount																							
At 31 December 2025	922,694		183,057		359,764		67,581		21,552		4,055		-		18,595		29,737		20,845		1,627,880		
At 31 December 2024	922,694		186,954		347,948		76,658		-		4,988		-		21,001		31,721		-		1,591,964		

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16 Fixed asset investments

	Unlisted investments £	Deposit accounts £	Total £
Cost or valuation			
At 1 January 2025	22	-	22
Additions	-	177,972	177,972
Valuation changes	17	-	17
	<u>39</u>	<u>177,972</u>	<u>178,011</u>
Carrying amount			
At 31 December 2025	<u>39</u>	<u>177,972</u>	<u>178,011</u>
At 31 December 2024	<u>22</u>	<u>-</u>	<u>22</u>

17 Financial Instruments

	2025 £	2024 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	<u>574,024</u>	<u>646,160</u>

18 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	5,794	9,561
Other debtors	15,262	84,784
Prepayments and accrued income	2,327	5,424
	<u>23,383</u>	<u>99,769</u>

19 Current asset investments

	2025 £	2024 As restated £
Cash deposits	<u>573,985</u>	<u>646,138</u>

20 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	58,589	24,059
Accruals	6,642	11,149
Deferred income	21	10,000
	<u>65,231</u>	<u>45,208</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

21 Deferred income

	2025 £	2024 £
Other deferred income	-	10,000

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	10,000
Movements in the year:		
Deferred income at 1 January 2025	10,000	-
Released from previous periods	(10,000)	-
Resources deferred in the year	-	10,000
Deferred income at 31 December 2025	-	10,000

Deferred income relates to monies received in relation to Kennels staff.

22 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,573	3,073

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

23 Designated funds

The income funds of the charity include designated funds comprising the following:

	Balance at 1 January 2024		Incoming resources		Movement in funds Resources expended		Movement in funds Transfers		Balance at 31 December 2025	
	£	£	£	£	£	£	£	£	£	£
General Fixed Asset Designated Fund	1,562,746	-	-	(26,001)	55,215	1,591,960	-	(31,607)	67,523	1,627,880
Operating Fund	382,801	83,269	83,269	(229,324)	684,705	921,451	74,641	(244,232)	121,228	873,084
	<u>1,945,547</u>	<u>83,269</u>	<u>83,269</u>	<u>(255,325)</u>	<u>739,920</u>	<u>2,513,411</u>	<u>74,641</u>	<u>(275,839)</u>	<u>188,751</u>	<u>2,500,964</u>

General Fixed Assets Designated Fund: The charity assigns fixed assets held to a designated fund. This is done to ensure that the charity will have a suitable level of reserves to meet future depreciation costs relating to these fixed assets and so they will not directly affect the net operating capital of the charity.

Operating Fund: These funds have been designated to ensure that the charity holds enough reserves to cover twelve months expenditure for operations, which is in line with its current reserves policy.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

24 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2024	Movement in funds			Balance at 1 January 2025	Movement in funds			Balance at 31 December 2025
		Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	
RSPCA Horsham for rebranding	-	-	-	-	12,000	(9,281)	-	-	2,719
Dog meet and greet room	-	-	-	-	5,000	-	(5,000)	-	-
The Holdings - Kennels	58,048	8,390	(1,080)	(11,564)	610	-	(21,274)	33,130	
Newsquest grant - Cat toys	2,789	-	-	-	2,789	-	-	-	2,789
Branch contribution towards Kennel staff	-	34,000	(34,000)	-	30,000	(30,000)	-	-	-
Rabbit ISO	10,025	20,000	-	(30,025)	-	-	-	-	-
Charitable Trust donation	6,701	-	(1,309)	-	5,392	(227)	-	-	5,165
CE Marathon	-	1,520	(902)	-	618	(618)	-	-	-
	<u>77,563</u>	<u>63,910</u>	<u>(37,291)</u>	<u>(41,589)</u>	<u>47,610</u>	<u>(40,126)</u>	<u>(26,274)</u>	<u>(26,274)</u>	<u>43,803</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

24 Restricted funds

(Continued)

RSPCA Horsham for rebranding: a grant was received towards the rebranding of the charity from RSPCA Horsham.

Dog meet and greet room: a donation was received towards the Dog meet and greet room.

The Holdings - Kennels: monies received for building kennels at The Holdings.

Newsquest grant - Cat toys: a grant was received from Newsquest for purchases of cat toys.

Branch contribution towards Kennel staff: another branch made an annual contribution towards kennel staff costs.

Rabbit ISO: a donation was received for Rabbit Isolation Unit (ISO).

Charitable Trust donation: income was received from a Charitable Trust for specific fundraising activities.

CE Marathon: were funds raised for animal requirements identified by staff.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

25 Analysis of net assets between funds

	Restricted funds	Designated funds	Total
	2025	2025	2025
	£	£	£
Fund balances at 31 December 2025 are represented by:			
Tangible assets	-	1,627,880	1,627,880
Investments	-	178,011	178,011
Current assets/(liabilities)	43,803	695,073	738,876
	<u>43,803</u>	<u>2,500,964</u>	<u>2,544,767</u>
	<u><u>43,803</u></u>	<u><u>2,500,964</u></u>	<u><u>2,544,767</u></u>
	2024	2024	2024
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible assets	-	1,591,964	1,591,964
Investments	-	22	22
Current assets/(liabilities)	62,593	921,425	984,018
	<u>62,593</u>	<u>2,513,411</u>	<u>2,576,004</u>
	<u><u>62,593</u></u>	<u><u>2,513,411</u></u>	<u><u>2,576,004</u></u>

26 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	15,150	18,400
Between two and five years	-	9,750
	<u>15,150</u>	<u>28,150</u>
	<u><u>15,150</u></u>	<u><u>28,150</u></u>

27 Events after the reporting date

In 2025 we undertook the work to move to a new charity model, namely a Charitable Incorporated Organisation (CIO). From 1 January we become RSPCA Worcester and Mid Worcestershire Branch CIO with a new charity number 1214380.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

28 Related party transactions

During the year the Worcester and Mid-Worcestershire branch bought goods amounting to £7,664 (2024: £24,177) from the RSPCA Society. At the year end the amount due to the Society amounted to £nil (2024: £5,024).

29 Prior period adjustment

A prior year adjustment has been made to correct the balances of cash at bank and current asset investments. This has been done to reflect the intention to earn investment returns from the bank deposit accounts. Bank deposit accounts of £646,138 have been reclassified as current asset investments.

RSPCA Worcester and Mid-Worcestershire

England & Wales - Charity number 205930

Accounts

Charity Registration No. 205930

**RSPCA WORCESTER AND MID-WORCESTERSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

RSPCA WORCESTER AND MID-WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs M Rees Griffiths-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	Honorary Secretary
Mr A Jenkins	(Appointed 17/06/2024)
Mrs T Smith	(Appointed 18/03/2024)
Ms K Gale	(Appointed 18/03/2024)

Charity number 205930

Registered office The Holdings
Holdings Lane
Kempsey
WR5 3FP

Independent examiner Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Bankers Lloyds Bank Plc
4 The Cross
Worcester
WR1 3PY

Solicitors Hallmark Whatley Hulme Solicitors
3,4 & 5 Sansome Place
Worcester
WR1 1UQ

RSPCA WORCESTER AND MID-WORCESTERSHIRE

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RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects of the Branch are to promote and support the objects of the National Society of the RSPCA, with particular reference to the designated Branch area.

Aiding the Regional Inspectorate of the National RSPCA, by taking in free of charge, mistreated, abandoned animals including pets whose owners suffer financial difficulties or pass away. The Society's Inspectorate rescues animals in distress and enforces laws against the cruel mistreatment of animals 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.

To find suitable new homes for the animals in our care, and to provide a service to the public to satisfy their family pet ownership requirements. To do this we operate a rehoming programme. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, we rehome animals at low cost to those willing and able to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the financial responsibility 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 take in free of charge, lost animals and take steps to reunite them with their owners. This work benefits our community, including the local authorities by preventing animals straying and posing a risk to themselves and people through road traffic accidents.

We respond to enquiries from the public about animals locally. This is a benefit to the public who know we can intervene to assist animals in need.

We provide volunteering opportunities for those wishing to support our work, including Trusteeship, fostering and fundraising. This benefits the public by providing the possibility of doing work, which is compassionate, rewarding, and offers social companionship.

We provide financial help for people on low income to neuter and microchip their family pets to avoid unwanted reproduction. We do this by a voucher scheme, and designated events. This benefits people on means tested benefits, by promoting responsible pet ownership.

We provide, in certain circumstances, financial help with veterinary costs to people on low income. This benefits those on means tested benefits by giving them financial help to obtain care for their companion animals.

We provide the public with advice and literature concerning the care and welfare of their pets. This benefits the public by promoting responsible pet ownership.

We provide welfare neutering and treatments for feral cat colonies living alongside human communities, to avoid expansion of the cat colonies, which would otherwise cause nuisance and distress to those people living nearby.

To continue to generate sufficient income to maintain Branch activities.

The maintenance of Branch Internet sites, to keep the public informed of our activities, and to make them aware of our animals needing new homes.

Regular press publicity, to further our cause and maintain our reputation as an animal welfare organisation.

In the year we have operated pet food banks. This benefits the public in aiding them to keep much loved pets in their care throughout the economic crisis.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. Richard Martin, one of the RSPCA's nineteenth century founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals, which involves moral benefit to the human community as a whole. Whilst the public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The Trustees of the Branch confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the branch aims and objectives and in planning future activities and setting Branch expenditure for the year. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The following sections of this report describe the Branch's main activities and performance and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

Achievements and performance

In 2024 the long-awaited dog kennels neared completion following some minor sets backs. We now have 5 kennels ready for occupancy. Currently we are erecting fencing around the dog isolation block. Further fencing of the dog kennels is to follow.

We have added a new rabbit isolation block to aid with the ongoing rescue of rabbits.

We have operated a pet food bank from our Bromsgrove fundraising shop for several years now and will continue with that into 2025. This is to aid those pet owners who are struggling financially.

We have again a full year of fundraising events to generate the much-needed funding to continue our welfare work, and progression of the centre.

In 2024 we rehomed 9 dogs (8 in 2023), 328 cats (357 in 2023) and 55 miscellaneous animals (95 in 2023).

We neutered 333 animals (330 in 2023), microchipped 283 (335 in 2023) and provided the owners of 60 animals with welfare vouchers (57 in 2023).

Our volunteer force provides invaluable support in achieving our objectives. We would like to thank and congratulate all staff and volunteers for their hard work and dedication throughout the year.

Financial review

Incoming resources totalled £976,756 (£404,408 in 2023), including legacies of £516,084. Expenditure in the year amounted to £423,865 (£378,985 in 2023). There was a £3 gain on investments. This resulted in a surplus of £552,894 (25,424 in 2023).

We have seen our fixed assets rise in year by £55,215.

As at 31 December 2024 the Branch had reserves of £2,576,004 including restricted reserves of £62,593 and designated reserves of £2,513,411. Included within the designated reserve is the operating fund of £921,447 (£382,795 in 2023) which has improved considerably because of the legacies.

It is the opinion of the Trustees that the Branch's policies, systems and controls are sufficient to mitigate financial and reputation loss through error or fraud. Financial procedures are in place for the Branch and these are reviewed annually.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (2012 edition).

A Committee elected at the AGM governs the Branch, who are the Trustees of the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

All Trustees of the Branch give their time freely and no remuneration was paid in the year. Details of Trustee's re-imbursed expenses are disclosed in Note 10 to the accounts.

The Trustees hold monthly meetings at which decisions are made. Day to day running of the branch is delegated to the Branch Secretary. Day to day running of the animal re-homing is delegated to the re-homing co-ordinators, and the day-to-day running of the two shops is delegated to the Shop Managers, who report to the Trustees.

The Trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine the other operational and business risks, which have been identified as:

- Inability to operate a re-homing scheme through loss of income.
- Loss of reputation through error or fraud.
- Loss of income through error or fraud.
- Insufficient funds to cover the costs of other animal welfare activities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms C Elston	(Resigned 07/02/2024)
Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs M Rees Griffiths-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	Honorary Secretary
Ms K Gale	(Appointed on 18/03/2024)
Mrs T Smith (Co-opted)	(Appointed on 18/03/2024)
Mr A Jenkins (Co-opted)	(Appointed on 17/06/2024)

The trustees' report was approved by the Board of Trustees.

Mrs G Haynes (Chairperson)

Trustee

Dated: 28 April 2025



RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of the affairs of the Charity and of its financial activities for that year. In preparing these, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WORCESTER AND MID-WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of RSPCA Worcester and Mid-Worcestershire (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants, England & Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.


Elizabeth Needham ACA CTA (VAT)
Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 28 April 2025

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year

		Unrestricted funds	Restricted funds	Designated funds	Total	Total
	Notes	2024 £	2024 £	2024 £	2024 £	2023 £
Income from:						
Donations and legacies	3	696,464	58,678	60	755,202	179,103
Charitable activities	4	-	5,000	83,209	88,209	53,671
Other trading activities	5	122,361	-	-	122,361	168,060
Investments	6	10,752	232	-	10,984	3,574
Total income		829,577	63,910	83,269	976,756	404,408
Expenditure on:						
Raising funds	7	81,374	-	-	81,374	90,210
Charitable activities	8	49,875	37,291	255,325	342,491	288,775
Total expenditure		131,249	37,291	255,325	423,865	378,985
Net gains on investments	12	3	-	-	3	1
Net income		698,331	26,619	(172,056)	552,894	25,424
Gross transfers between funds	14	(698,331)	(41,589)	739,920	-	-
Net movement in funds		-	(14,970)	567,864	552,894	25,424
Fund balances at 1 January 2024		-	77,563	1,945,547	2,023,110	1,997,686
Fund balances at 31 December 2024		-	62,593	2,513,411	2,576,004	2,023,110

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year

		Unrestricted funds	Restricted funds	Designated funds	Total
	Notes	2023 £	2023 £	2023 £	2023 £
Income from:					
Donations and legacies	3	125,936	53,107	60	179,103
Charitable activities	4	-	-	53,671	53,671
Other trading activities	5	167,657	403	-	168,060
Investments	6	3,408	166	-	3,574
Total income		297,001	53,676	53,731	404,408
Expenditure on:					
Raising funds	7	90,210	-	-	90,210
Charitable activities	8	30,589	30,967	227,219	288,775
Total expenditure		120,799	30,967	227,219	378,985
Net gains on investments	12	1	-	-	1
Net income / (expenditure)		176,203	22,709	(173,488)	25,424
Gross transfers between funds	14	(176,203)	(245,410)	421,613	-
Net movement in funds		-	(222,701)	248,125	25,424
Fund balances at 1 January 2023		-	300,264	1,697,422	1,997,686
Fund balances at 31 December 2023		-	77,563	1,945,547	2,023,110

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,591,964		1,562,752
Investments	16		22		19
			<u>1,591,986</u>		<u>1,562,771</u>
Current assets					
Debtors	18	99,769		26,785	
Cash at bank and in hand		929,457		492,948	
		<u>1,029,226</u>		<u>519,733</u>	
Creditors: amounts falling due within one year	19	<u>(45,208)</u>		<u>(59,394)</u>	
Net current assets			<u>984,018</u>		<u>460,339</u>
Total net assets			<u><u>2,576,004</u></u>		<u><u>2,023,110</u></u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	22	<u>2,513,411</u>		<u>1,945,547</u>	
Total unrestricted funds			<u>2,513,411</u>		<u>1,945,547</u>
Restricted funds	23		<u>62,593</u>		<u>77,563</u>
			<u><u>2,576,004</u></u>		<u><u>2,023,110</u></u>

The accounts were approved by the Trustees on 28 April 2025

Mrs G Haynes (Chairperson)



RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	26		480,740		32,456
Investing activities					
Purchase of tangible fixed assets		(55,215)		(247,441)	
Investment income received		10,984		3,574	
Net cash used in investing activities			(44,231)		(243,867)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			436,509		(211,411)
Cash and cash equivalents at beginning of year			492,948		704,359
Cash and cash equivalents at end of year			929,457		492,948

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Company information

Royal Society For The Prevention of Cruelty To Animals Worcester and Mid-Worcester branch is a unincorporated association registered in England and Wales charity number: 205930). Its registered address is The Holdings, Holdings Lane, Kempsey, WR5 3FP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011, "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) Section 1A" (as amended for accounting periods commencing from 1 January 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties about its ability to continue. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds represent fixed assets. The purposes and uses of the restricted funds are set out in the notes to the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Reception	50 Years Straight Line
Kennels	50 Years Straight Line
Animal shelters	16 Years Straight Line
Fixtures and fittings	3 Years Straight Line
Equipment	4 Years Straight Line
Motor vehicles	4 Years Straight Line
Marquee and caravan	10 Years Straight Line
Rabbit unit	16 Years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Rabbit unit is not yet complete and therefore depreciation has not been charged in the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of twelve months or less.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2024 £	Total 2023 £
Donations and gifts	153,564	58,678	60	212,302	101,652
Legacies receivable	516,084	-	-	516,084	54,357
Donated goods and services	5,000	-	-	5,000	-
Door to door campaigns	21,816	-	-	21,816	23,094
	<u>696,464</u>	<u>58,678</u>	<u>60</u>	<u>755,202</u>	<u>179,103</u>
For the year ended 31 December 2023	<u>125,936</u>	<u>53,107</u>	<u>60</u>		<u>179,103</u>

4 Charitable activities

	Cats & Small Animals £	Dogs £	Total 2024 £	Total 2023 £
Sale of goods	4,394	404	4,798	4,419
Adoption fees	26,025	2,805	28,830	32,160
RSPCA Care Contribution	35,089	-	35,089	5,237
Recharges to other branches	537	13,955	14,492	11,855
Donations	5,000	-	5,000	-
	<u>71,045</u>	<u>17,164</u>	<u>88,209</u>	<u>53,671</u>
Analysis by fund				
Restricted funds	5,000	-	5,000	
Designated (Unrestricted funds)	66,045	17,164	83,209	
	<u>71,045</u>	<u>17,164</u>	<u>88,209</u>	
For the year ended 31 December 2023				
Designated (Unrestricted funds)	<u>50,707</u>	<u>2,964</u>		<u>53,671</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Other trading activities

	Unrestricted General fund £	Restricted funds £	Total 2024 £	Total 2023 £
Fundraising	9,092	-	9,092	9,184
Other trading income - shop	113,269	-	113,269	158,876
Other trading activities	122,361	-	122,361	168,060
For the year ended 31 December 2023	167,657	403		168,060

6 Investments

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable	10,752	232	10,984	3,574
For the year ended 31 December 2023	3,408	166		3,574

7 Raising funds

	2024 £	2023 £
<u>Trading costs</u>		
Charity shops staff costs	48,687	56,041
Rent	25,152	22,750
Rates	1,146	1,842
Electricity	1,961	3,795
Repairs and maintenance	80	144
Insurance	615	532
Till costs	2,479	2,967
Telephone	1,254	609
Bank charges	-	306
Sundry	-	343
Professional fees	-	834
Equipment expenses	-	47
	81,374	90,210

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Charitable activities

	Cats & Small Animals	Dogs	Animal Home Fund	General Fund	Total 2024	Total 2023
	£	£	£	£	£	£
Staff costs	-	-	129,124	-	129,124	111,857
Depreciation	-	-	26,001	-	26,001	17,005
Veterinary services	75,619	10,160	-	-	85,779	84,745
Support costs	-	-	11,984	-	11,984	11,508
Welfare	897	1,540	-	-	2,437	2,104
	<u>76,516</u>	<u>11,700</u>	<u>167,109</u>	<u>-</u>	<u>255,325</u>	<u>227,219</u>
Share of support costs (see note 9)	-	-	-	84,016	84,016	58,406
Share of governance costs (see note 9)	-	-	-	3,150	3,150	3,150
	<u>76,516</u>	<u>11,700</u>	<u>167,109</u>	<u>87,166</u>	<u>342,491</u>	<u>288,775</u>
Analysis by fund						
Unrestricted funds	-	-	-	49,875	49,875	
Restricted funds	-	-	-	37,291	37,291	
Designated fund	76,516	11,700	167,109	-	255,325	
	<u>76,516</u>	<u>11,700</u>	<u>167,109</u>	<u>87,166</u>	<u>342,491</u>	
For the year ended 31 December 2023						
Unrestricted funds	-	-	-	30,589		30,589
Restricted funds	-	-	-	30,967		30,967
Designated funds	75,858	10,991	140,370	-		227,219
	<u>75,858</u>	<u>10,991</u>	<u>140,370</u>	<u>61,556</u>		<u>288,775</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Support costs	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	12,518	-	12,518	11,169	
Operating lease charges	2,564	-	2,564	5,146	
Regional contribution	551	-	551	551	
Rates	712	-	712	2,720	
Insurance	2,673	-	2,673	2,079	
Electricity	11,001	-	11,001	6,196	
Repairs to property and equipment	15,997	-	15,997	6,177	
Postage, stationery and advertising	1,171	-	1,171	1,543	
Telephone	2,082	-	2,082	3,154	
Bank charges	764	-	764	477	
Sundry	2,791	-	2,791	5,969	
Professional fees	22,135	-	22,135	6,214	
Equipment	7,740	-	7,740	5,722	
Till costs	1,317	-	1,317	1,289	
	-	-	-	-	
Accountancy	-	3,150	3,150	3,150	Governance
	<u>84,016</u>	<u>3,150</u>	<u>87,166</u>	<u>61,556</u>	
Analysed between					
Charitable activities	<u>84,016</u>	<u>3,150</u>	<u>87,166</u>	<u>61,556</u>	

Governance costs includes payments to the accountants of £3,150 (2023: £3,150) for independent examination fees.

10 Trustees

A total of £65 (2023: £21) was reimbursed to two members (2023: one member) of the Managing Committee in the year. This represents direct re-imburement of expenditure defrayed in acquiring goods on behalf of the charity necessary for the continuance of charitable activities. No member of the Managing Committee has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration and re-homing facility	7	6
Charity shops	3	4
	<u>10</u>	<u>10</u>

Employment costs

	2024 £	2023 £
Wages and salaries	179,967	171,136
Social security costs	7,289	5,259
Other pension costs	3,073	2,671
	<u>190,329</u>	<u>179,066</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Net gains/(losses) on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Revaluation of investments	<u>3</u>	<u>1</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Transfers

2024:

A transfer of £41,589 has been made from restricted funds to unrestricted funds this consists of £11,564 kennels and £30,025 rabbit iso monies spend.

A transfer of £55,215 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds £684,705 are designated to the operating fund for the forthcoming period.

2023:

A transfer of £245,410 has been made from restricted funds to unrestricted funds this consists of £243,086 kennels and £2,324 marquees monies spend.

A transfer of £247,439 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds £174,174 are designated to the operating fund for the forthcoming period.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15	Tangible fixed assets	Freehold land and buildings	Reception	Kennels	Cattery	Fixtures and fittings	Equipment	Motor vehicles	Marquee and caravan	Rabbit unit	Total
		£	£	£	£	£	£	£	£	£	£
	Cost										
	At 1 January 2024	922,694	194,744	346,460	145,229	21,738	25,830	13,084	12,130	-	1,681,909
	Additions	-	-	10,414	-	-	1,150	-	11,930	31,721	55,215
	At 31 December 2024	922,694	194,744	356,874	145,229	21,738	26,980	13,084	24,060	31,721	1,737,124
	Depreciation										
	At 1 January 2024	-	3,895	-	59,493	21,738	19,101	13,084	1,846	-	119,157
	Depreciation charged in the year	-	3,895	8,926	9,078	-	2,891	-	1,213	-	26,003
	At 31 December 2024	-	7,790	8,926	68,571	21,738	21,992	13,084	3,059	-	145,160
	Carrying amount										
	At 31 December 2024	922,694	186,954	347,948	76,658	-	4,988	-	21,001	31,721	1,591,964
	At 31 December 2023	922,694	190,849	346,460	85,736	-	6,729	-	10,284	-	1,562,752

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024	19
Valuation changes	3
	<u>22</u>
At 31 December 2024	22
	<u>22</u>
Carrying amount	
At 31 December 2024	22
	<u>19</u>
At 31 December 2023	<u>19</u>

17 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	22	19
	<u>22</u>	<u>19</u>

18 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	9,561	12,376
Other debtors	84,784	12,034
Prepayments and accrued income	5,424	2,375
	<u>99,769</u>	<u>26,785</u>

19 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	20	10,000	-
Trade creditors		24,059	39,306
Accruals		11,149	20,088
		<u>45,208</u>	<u>59,394</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

20 Deferred income

	2024 £	2023 £
Other deferred income	10,000	-

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	10,000	-
Movements in the year:		
Deferred income at 1 January 2024	-	29,792
Released from previous periods	-	(29,792)
Resources deferred in the year	10,000	-
Deferred income at 31 December 2024	10,000	-

Deferred income relates to monies received in relation to Kennels staff.

21 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,073	2,671

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Designated funds

The income funds of the charity include designated funds comprising the following:

	Balance at 1 January 2023		Incoming resources		Movement in funds		Resources expended		Transfers		Balance at 1 January 2024		Movement in funds		Incoming resources		Resources expended		Transfers		Balance at 31 December 2024	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
General Fixed Asset Designated Fund		1,332,314	-	(17,005)	247,439	1,562,748	-	(26,003)	55,215	1,591,964												
Operating Fund		365,108	53,731	(210,214)	174,174	382,799	83,269	(229,322)	684,705	921,447												
		<u>1,697,422</u>	<u>53,731</u>	<u>(227,219)</u>	<u>421,613</u>	<u>1,945,547</u>	<u>83,269</u>	<u>(255,325)</u>	<u>739,920</u>	<u>2,513,411</u>												

General Fixed Assets Designated Fund: The charity assigns fixed assets held to a designated fund. This is done to ensure that the charity will have suitable level of reserves to meet future depreciation costs relating to these fixed assets and so they will not directly affect the net operating capital of the charity.

Operating Fund: These funds have been designated to ensure that the charity holds enough reserves to cover twelve months expenditure for operations, which is in line with its current reserves policy.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2023		Movement in funds			Movement in funds			Balance at 31 December 2024		
	£	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	£	£
The Holdings - Kennels	287,275	13,859	13,859	-	(243,086)	58,048	8,390	(1,080)	(11,564)	53,794	2,789
Newsquest grant - Cat toys	2,789	-	-	-	-	2,789	-	-	-	-	-
Staff	-	29,792	29,792	(29,792)	-	-	34,000	(34,000)	-	-	-
Rabbit ISO	-	10,025	10,025	-	-	10,025	20,000	-	(30,025)	-	-
Income from Charitable Trust	10,200	-	-	(1,175)	(2,324)	6,701	-	(1,309)	-	5,392	618
CE Marathon	-	-	-	-	-	-	1,520	(902)	-	-	-
	300,264	53,676	53,676	(30,967)	(245,410)	77,563	63,910	(37,291)	(41,589)	62,593	

The Holdings - Kennels: Monies received for building kennels at The Holdings.

A grant was received from Newsquest for purchases of cat toys.

Donation received for Rabbit Isolation Unit (ISO).

Income was received from a Charitable Trust for specific fundraising activities.

CE Marathon is funds raised for animal requirements identified by staff.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

24 Analysis of net assets between funds

	Restricted funds	Designated funds	Total
	2024	2024	2024
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Tangible assets	-	1,591,964	1,591,964
Investments	-	22	22
Current assets/(liabilities)	62,593	921,425	984,018
	<u>62,593</u>	<u>2,513,411</u>	<u>2,576,004</u>
	2023	2023	2023
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible assets	-	1,562,752	1,562,752
Investments	-	19	19
Current assets/(liabilities)	77,563	382,776	460,339
	<u>77,563</u>	<u>1,945,547</u>	<u>2,023,110</u>

25 Related party transactions

During the year the Worcester and Mid-Worcestershire branch bought goods amounting to £24,177 (2023: £11,177) from the RSPCA Society. At the year end the amount due to the Society amounted to £5,024 (2023: £2,534).

26 Cash generated from operations	2024	2023
	£	£
Surplus for the year	552,894	25,424
Adjustments for:		
Investment income recognised in statement of financial activities	(10,984)	(3,574)
Fair value gains and losses on investments	(3)	(1)
Depreciation and impairment of tangible fixed assets	26,001	17,005
Movements in working capital:		
(Increase) in debtors	(72,982)	(1,385)
(Decrease)/increase in creditors	(24,186)	24,779
Increase/(decrease) in deferred income	10,000	(29,792)
Cash generated from operations	<u>480,740</u>	<u>32,456</u>

RSPCA Worcester and Mid-Worcestershire

England & Wales - Charity number 205930

Accounts

Charity Registration No. 205930

RSPCA WORCESTER AND MID-WORCESTERSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

RSPCA WORCESTER AND MID-WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr D Hudson	
Mrs G Haynes	Chairperson
Ms M Rees Griffith-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	Honorary Secretary

Charity number 205930

Registered office The Holdings
Holdings Lane
Kempsey
WR5 3FP

Independent examiner Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Bankers Lloyds Bank Plc
4 The Cross
Worcester
WR1 3PY

Solicitors HallmarkHulme LLP
3,4 & 5 Sansome Place
Worcester
WR1 1UQ

RSPCA WORCESTER AND MID-WORCESTERSHIRE

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RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects of the Branch are to promote and support the objects of the National Society of the RSPCA, with particular reference to the designated Branch area.

Aiding the Regional Inspectorate of the National RSPCA, by taking in free of charge, mistreated, abandoned animals including pets whose owners suffer financial difficulties or pass away. The Society's Inspectorate rescues animals in distress and enforces laws against the cruel mistreatment of animals 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.

To find suitable new homes for the animals in our care, and to provide a service to the public to satisfy their family pet ownership requirements. To do this we operate a rehoming programme. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, we rehome animals at low cost to those willing and able to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the financial responsibility 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 take in free of charge, lost animals and take steps to reunite them with their owners. This work benefits our community, including the local authorities by preventing animals straying and posing a risk to themselves and people through road traffic accidents.

We respond to enquiries from the public about animals locally. This is a benefit to the public who know we can intervene to assist animals in need.

We provide volunteering opportunities for those wishing to support our work, including Trusteeship, fostering and fundraising. This benefits the public by providing the possibility of doing work, which is compassionate, rewarding, and offers social companionship.

We provide financial help for people on low income to neuter and microchip their family pets to avoid unwanted reproduction. We do this by a voucher scheme, and designated events. This benefits people on means tested benefits, by promoting responsible pet ownership.

We provide, in certain circumstances, financial help with veterinary costs to people on low income. This benefits those on means tested benefits by giving them financial help to obtain care for their companion animals.

We provide the public with advice and literature concerning the care and welfare of their pets. This benefits the public by promoting responsible pet ownership.

We provide welfare neutering and treatments for feral cat colonies living alongside human communities, to avoid expansion of the cat colonies, which would otherwise cause nuisance and distress to those people living nearby.

To continue to generate sufficient income to maintain Branch activities.

The maintenance of Branch Internet sites, to keep the public informed of our activities, and to make them aware of our animals needing new homes.

Regular press publicity, to further our cause and maintain our reputation as an animal welfare organisation.

In the year we have operated two pet food banks from our two fundraising shops. This benefits the public in aiding them to keep much loved pets in their care throughout the economic crisis.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. Richard Martin, one of the RSPCA's nineteenth century founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals, which involves moral benefit to the human community as a whole. Whilst the public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The Trustees of the Branch confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the branch aims and objectives and in planning future activities and setting Branch expenditure for the year. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The following sections of this report describe the Branch's main activities and performance and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

Achievements and performance

Following completion of the new reception block we are pleased to report the near completion of our new kennels which will offer capacity for 20 dogs.

In 2023 we rehomed 8 dogs (19 in 2022), 357 cats (287 in 2022) and 95 miscellaneous animals (50 in 2022).

We neutered 330 animals (266 in 2022), microchipped 335 (291 in 2022) and provided the owners of 57 animals with welfare vouchers (41 in 2022).

Revenue (excluding gift aid and recycling income) from our fundraising shops was £150,057 compared to £141,384 in 2022; Bromsgrove £58,149 (£49,123 in 2022), Worcester £40,008 (£46,731 in 2022), Upton £34,284 (£32,592 in 2022) and on site £17,616 (£12,938 in 2022).

Our volunteer force provides invaluable support in achieving our objectives. We would like to thank and congratulate all staff and volunteers for their hard work and dedication throughout the year.

Financial review

The total incoming resources for the year amounted to £404,408, (2022: £436,632). Expenditure in the year amounted to £378,985 (2022: £312,696). There was a gain in the value of our investments of £1 (2022: £1 loss). This resulted in a surplus for the year of £25,424 (2022: £123,935).

We have seen our fixed assets increase during the year as our investment in The Holdings continues. Total additions to Fixed Assets for the year are £247,439.

Gift aided donations are a key income stream for the branch, Gift aid claims of £11,210 were made in the year compared to £12,892 the previous year.

Our various fundraising activities raised £24,372 in 2023, within the accounts these are coded to various lines such as fundraising itself, sales and donations.

As at the 31st December 2023 the Branch had reserves of £2,023,111 including restricted reserves of £77,563 and designated reserves of £1,945,547. Included within the designated reserves is the operating fund of £382,795 which we are pleased to report covers in excess of our requirement to cover 12 months expenditure.

It is the opinion of the Trustees that the Branch's policies, systems and controls are sufficient to mitigate financial and reputation loss through error or fraud. Procedures are in place for the authorization of all transactions and projects with audited records to include the activities at all branch shops.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (2012 edition).

A Committee elected at the AGM governs the Branch, who are the Trustees of the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

All Trustees of the Branch give their time freely and no remuneration was paid in the year. Details of Trustee's re-imbursed expenses are disclosed in Note 11 to the accounts.

The Trustees hold monthly meetings at which decisions are made. Day to day running of the branch is delegated to the Branch Secretary. Day to day running of the animal re-homing is delegated to the re-homing co-ordinators, and the day-to-day running of the three shops is delegated to the Shop Managers, who report to the Trustees.

The Trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine the other operational and business risks, which have been identified as:

- Inability to operate a re-homing scheme through loss of income.
- Loss of reputation through error or fraud.
- Loss of income through error or fraud.
- Insufficient funds to cover the costs of other animal welfare activities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms C Elston	(Resigned 07/02/2024)
Mr D Hudson	
Mrs G Haynes	Chairperson
Ms M Rees Griffith-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	Honorary Secretary
Ms C Knighton	(Appointed on 30/05/2023, Resigned 07/11/2023)
Ms K Gale	(Appointed on 18/03/2024)
Ms A Smith (Co-opted)	(Appointed on 18/03/2024)

The trustees' report was approved by the Board of Trustees.



Mrs G Haynes (Chairperson)

Trustee

Dated: 8 April 2024

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of the affairs of the Charity and of its financial activities for that year. In preparing these, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WORCESTER AND MID-WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of RSPCA Worcester and Mid-Worcestershire (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants, England & Wales, which is one of the listed bodies.

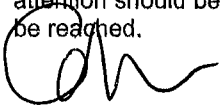
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Elizabeth Needham ACA CTA (VAT)
Kendall Wadley LLP

The Institute of Chartered Accountants in England and Wales.
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 8 April 2024

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year

		Unrestricted funds	Restricted funds	Designated funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
Income from:						
Donations and legacies	3	125,936	53,107	60	179,103	222,541
Charitable activities	4	-	-	53,671	53,671	48,494
Other trading activities	5	167,657	403	-	168,060	165,405
Investments	6	3,408	166	-	3,574	192
Total income		<u>297,001</u>	<u>53,676</u>	<u>53,731</u>	<u>404,408</u>	<u>436,632</u>
Expenditure on:						
Raising funds	7	90,210	-	-	90,210	83,439
Charitable activities	8	30,589	30,967	227,219	288,775	229,257
Total resources expended		<u>120,799</u>	<u>30,967</u>	<u>227,219</u>	<u>378,985</u>	<u>312,696</u>
Net gains/(losses) on investments		1	-	-	1	(1)
Net incoming/(outgoing) resources before transfers		<u>176,203</u>	<u>22,709</u>	<u>(173,488)</u>	<u>25,424</u>	<u>123,935</u>
Gross transfers between funds	13	(176,203)	(245,410)	421,613	-	-
Net income for the year/ Net movement in funds		<u>-</u>	<u>(222,701)</u>	<u>248,125</u>	<u>25,424</u>	<u>123,935</u>
Fund balances at 1 January 2023		<u>-</u>	<u>300,264</u>	<u>1,697,422</u>	<u>1,997,686</u>	<u>1,873,751</u>
Fund balances at 31 December 2023		<u><u>-</u></u>	<u><u>77,563</u></u>	<u><u>1,945,547</u></u>	<u><u>2,023,110</u></u>	<u><u>1,997,686</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year

		Unrestricted funds	Restricted funds	Designated funds	Total
	Notes	2022 £	2022 £	2022 £	2022 £
<u>Income from:</u>					
Donations and legacies	3	107,292	115,189	60	222,541
Charitable activities	4	-	-	48,494	48,494
Other trading activities	5	164,950	455	-	165,405
Investments	6	184	8	-	192
Total income		272,426	115,652	48,554	436,632
<u>Expenditure on:</u>					
Raising funds	7	83,439	-	-	83,439
Charitable activities	8	41,970	3,208	184,079	229,257
Total resources expended		125,409	3,208	184,079	312,696
Net (losses) on investments		(1)	-	-	(1)
Net incoming/(outgoing) resources before transfers		147,016	112,444	(135,525)	123,935
Gross transfers between funds	13	(147,016)	(234,567)	381,583	-
Net income for the year/ Net movement in funds		-	(122,123)	246,058	123,935
Fund balances at 1 January 2022		-	422,387	1,451,364	1,873,751
Fund balances at 31 December 2022		-	300,264	1,697,422	1,997,686

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	14		1,562,752		1,332,314
Investments	15		19		18
			<u>1,562,771</u>		<u>1,332,332</u>
Current assets					
Debtors	17	26,785		25,402	
Cash at bank and in hand		492,948		704,359	
		<u>519,733</u>		<u>729,761</u>	
Creditors: amounts falling due within one year	18	(59,394)		(64,407)	
Net current assets			<u>460,339</u>		<u>665,354</u>
Total assets less current liabilities			<u>2,023,110</u>		<u>1,997,686</u>
Income funds					
Designated funds	20		1,945,547		1,697,422
Restricted funds	21		77,563		300,264
Unrestricted funds			-		-
			<u>2,023,110</u>		<u>1,997,686</u>

The accounts were approved by the Trustees on 8 April 2024



Mrs G Haynes (Chairperson)

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Company information

Royal Society For The Prevention of Cruelty To Animals Worcester and Mid-Worcester branch is a unincorporated association registered in England and Wales. Its registered address is The Holdings, Holdings Lane, Kempsey, WR5 3FP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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) Section 1A" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds represent fixed assets (excluding the Reception and Kennel). The purposes and uses of the restricted funds are set out in the notes to the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Resources expended

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Reception	50 Years Straight Line
Kennels	50 Years Straight Line
Animal shelters	16 Years Straight Line
Fixtures and fittings	3 Years Straight Line
Equipment	4 Years Straight Line
Motor vehicles	4 Years Straight Line
Marquee	10 Years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Kennels are not yet complete and therefore depreciation has not been charged in the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2023 £	Total 2022 £
Donations and gifts	48,485	53,107	60	101,652	164,909
Legacies receivable	54,357	-	-	54,357	31,625
Grants receivable	-	-	-	-	2,789
Door to door campaigns	23,094	-	-	23,094	23,218
	<u>125,936</u>	<u>53,107</u>	<u>60</u>	<u>179,103</u>	<u>222,541</u>
For the year ended 31 December 2022	<u>107,292</u>	<u>115,189</u>	<u>60</u>		<u>222,541</u>
Grants receivable for core activities					
Other	-	-	-	-	2,789
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,789</u>

4 Charitable activities

	Cats & Small Animals £	Dogs £	Total 2023 £	Total 2022 £
Sale of goods	4,311	108	4,419	4,298
Adoption fees	31,240	920	32,160	26,666
RSPCA Care Contribution	5,237	-	5,237	-
Recharges to other branches	9,919	1,936	11,855	17,530
	<u>50,707</u>	<u>2,964</u>	<u>53,671</u>	<u>48,494</u>
For the year ended 31 December 2022				
Designated (Unrestricted funds)	<u>43,173</u>	<u>5,321</u>		<u>48,494</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Other trading activities

	Unrestricted General fund £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising	8,781	403	9,184	12,503
Other trading income	158,876	-	158,876	152,902
	<u>167,657</u>	<u>403</u>	<u>168,060</u>	<u>165,405</u>
Other trading activities				
	<u>167,657</u>	<u>403</u>	<u>168,060</u>	<u>165,405</u>
For the year ended 31 December 2022	<u>164,950</u>	<u>455</u>		<u>165,405</u>

The above relate solely to unrestricted activities in both the current and previous year.

6 Investments

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable	3,408	166	3,574	192
	<u>3,408</u>	<u>166</u>	<u>3,574</u>	<u>192</u>
For the year ended 31 December 2022	<u>184</u>	<u>8</u>		<u>192</u>

7 Raising funds

	2023 £	2022 £
<u>Trading costs</u>		
Charity shops staff costs	56,041	48,813
Rent	22,750	19,113
Rates	1,842	2,220
Electricity	3,795	6,072
Repairs and maintenance	144	452
Insurance	532	495
Till costs	2,967	3,878
Telephone	609	542
Bank charges	306	237
Sundry	343	460
Professional fees	834	1,151
Equipment expenses	47	6
	<u>90,210</u>	<u>83,439</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Charitable activities

	Cats & Small Animals	Dogs	Animal Home Fund	General Fund	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs	-	-	111,857	-	111,857	95,452
Depreciation and impairment	-	-	17,005	-	17,005	14,181
Veterinary services	75,230	9,515	-	-	84,745	65,180
Support costs	-	-	11,508	-	11,508	8,123
Welfare	628	1,476	-	-	2,104	1,776
	<u>75,858</u>	<u>10,991</u>	<u>140,370</u>	<u>-</u>	<u>227,219</u>	<u>184,712</u>
Share of support costs (see note 9)	-	-	-	58,406	58,406	41,545
Share of governance costs (see note 9)	-	-	-	3,150	3,150	3,000
	<u>75,858</u>	<u>10,991</u>	<u>140,370</u>	<u>61,556</u>	<u>288,775</u>	<u>229,257</u>
Analysis by fund						
Unrestricted funds	-	-	-	30,589	30,589	
Restricted funds	-	-	-	30,967	30,967	
Designated fund	75,858	10,991	140,370	-	227,219	
	<u>75,858</u>	<u>10,991</u>	<u>140,370</u>	<u>61,556</u>	<u>288,775</u>	
For the year ended 31 December 2022						
Unrestricted funds	-	-	-	41,970		41,970
Restricted funds	-	-	-	3,208		3,208
Designated funds	52,451	14,505	117,123	-		184,079
	<u>52,451</u>	<u>14,505</u>	<u>117,123</u>	<u>45,178</u>		<u>229,257</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Support costs	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Staff costs	11,169	-	11,169	10,152	
Operating lease charges	5,146	-	5,146	1,834	
Regional contribution	551	-	551	110	
Rates	2,720	-	2,720	89	
Insurance	2,079	-	2,079	1,951	
Electricity	6,196	-	6,196	6,259	
Repairs to property and equipment	6,177	-	6,177	4,311	
Postage, stationery and advertising	1,543	-	1,543	293	
Telephone	3,154	-	3,154	2,287	
Bank charges	477	-	477	475	
Sundry	5,969	-	5,969	2,817	
Professional fees	6,214	-	6,214	6,038	
Equipment	5,722	-	5,722	4,315	
Till costs	1,289	-	1,289	614	
	-	-	-	-	
Accountancy	-	3,150	3,150	3,000	Governance
	<u>58,406</u>	<u>3,150</u>	<u>61,556</u>	<u>44,545</u>	
Analysed between					
Charitable activities	<u>58,406</u>	<u>3,150</u>	<u>61,556</u>	<u>44,545</u>	

Governance costs includes payments to the accountants of £3,150 (2022: £3,000) for independent examination fees.

10 Trustees

A total of £21 (2022: £138) was reimbursed to one member of the Managing Committee in the year. This represents direct re-imburement of expenditure defrayed in acquiring goods on behalf of the charity necessary for the continuance of charitable activities. No member of the Managing Committee has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administration and re-homing facility	6	6
Charity shops	4	4
	<u>10</u>	<u>10</u>

Employment costs

	2023 £	2022 £
Wages and salaries	171,136	148,552
Social security costs	5,259	3,734
Other pension costs	2,671	2,131
	<u>179,066</u>	<u>154,417</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Transfers

2023:

A transfer of £245,410 has been made from restricted funds to unrestricted funds this consists of £243,086 kennels and £2,324 marquees monies spend.

A transfer of £247,439 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds are designated to the operating fund for the forthcoming period.

2022:

A transfer of £234,567 has been made from restricted funds to unrestricted funds this consists of £248,831 cost of fixed additions relating to restricted funds and an additional transfer of (£14,264) from the unrestricted fund, to finance deficit balance in the reception's fund.

A transfer of £316,009 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds are designated to the operating fund for the forthcoming period.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Tangible fixed assets	Freehold land and buildings	Reception	Kennels	Cattery	Fixtures and fittings	Equipment	Motor vehicles	Marquee	Total
	£	£	£	£	£	£	£	£	£
Cost									
At 1 January 2023	922,694	194,265	103,374	145,229	21,738	21,956	13,084	12,130	1,434,470
Additions	-	479	243,086	-	-	3,874	-	-	247,439
At 31 December 2023	922,694	194,744	346,460	145,229	21,738	25,830	13,084	12,130	1,681,909
Depreciation and impairment									
At 1 January 2023	-	-	-	50,416	21,738	16,282	13,084	633	102,153
Depreciation charged in the year	-	3,895	-	9,077	-	2,819	-	1,213	17,004
At 31 December 2023	-	3,895	-	59,493	21,738	19,101	13,084	1,846	119,157
Carrying amount									
At 31 December 2023	922,694	190,849	346,460	85,736	-	6,729	-	10,284	1,562,752
At 31 December 2022	922,694	194,264	103,374	94,812	-	5,673	-	11,497	1,332,314

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Fixed asset investments

	Unlisted Investments £
Cost or valuation	
At 1 January 2023	18
Gain/(Loss) on Sale	1
	<u>19</u>
At 31 December 2023	19
	<u>19</u>
Carrying amount	
At 31 December 2023	19
	<u>18</u>
At 31 December 2022	<u>18</u>

16 Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	19	18
	<u>19</u>	<u>18</u>

17 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	12,376	2,895
Other debtors	12,034	17,878
Prepayments and accrued income	2,375	4,629
	<u>26,785</u>	<u>25,402</u>

18 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	19	-	29,792
Trade creditors		39,306	20,437
Accruals and deferred income		20,088	14,178
		<u>59,394</u>	<u>64,407</u>

19 Deferred income

	2023 £	2022 £
Other deferred income	-	29,792
	<u>-</u>	<u>29,792</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

19 Deferred Income

(Continued)

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	-	29,792
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 January 2023	29,792	-
Released from previous periods	(29,792)	-
Resources deferred in the year	-	29,792
	<u> </u>	<u> </u>
Deferred income at 31 December 2023	<u> </u>	<u>29,792</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Designated funds

The income funds of the charity include designated funds comprising the following:

	Balance at 1 January 2022		Movement in funds		Balance at 1 January 2023		Movement in funds		Balance at 31 December 2023	
	£	£	Incoming resources	Resources expended	Transfers	£	Incoming resources	Resources expended	Transfers	£
General Fixed Asset Designated Fund	1,029,854	-	48,554	(13,549)	316,009	1,332,314	-	(17,005)	247,439	1,562,752
Operating Fund	421,510	48,554	48,554	(170,530)	65,574	365,108	53,731	(210,214)	174,174	382,795
	1,451,364	48,554	48,554	(184,079)	381,583	1,697,422	53,731	(227,219)	421,613	1,945,547

General Fixed Assets Designated Fund: The charity assigns fixed assets held to a designated fund. This is done to ensure that the charity will have suitable level of reserves to meet future depreciation costs relating to these fixed assets and so they will not directly affect the net operating capital of the charity.

Operating Fund: These funds have been designated to ensure that the charity holds enough reserves to cover twelve months expenditure for operations, which is in line with its current reserves policy.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022		Movement in funds			Movement in funds			Balance at 31 December 2023	
	£	£	Incoming resources	Resources expended	Transfers	Incoming resources	Resources expended	Transfers	£	£
The Holdings - Kennels	274,952	110,155	13,859	(500)	(97,332)	13,859	-	(243,086)	58,048	
Newsquest grant - Cat toys	-	2,789	-	-	-	-	-	-	2,789	
Staff	-	2,708	29,792	(2,708)	-	29,792	(29,792)	-	-	
Rabbit ISO	-	-	10,025	-	-	10,025	-	-	10,025	
Income from Charitable Trust	24,573	-	-	-	(14,373)	-	(1,175)	(2,324)	6,701	
Reception	122,862	-	-	-	(122,862)	-	-	-	-	
	<u>422,387</u>	<u>115,652</u>	<u>53,676</u>	<u>(3,208)</u>	<u>(234,567)</u>	<u>53,676</u>	<u>(30,967)</u>	<u>(245,410)</u>	<u>77,563</u>	

The Holdings - Kennels: Monies received for building kennels at The Holdings

A grant was received from Newsquest for purchases of cat toys

Donation received for Rabbit ISO

Income was received from a Charitable Trust for specific fundraising activities

Reception: Grant received for the building of a reception at The Holdings

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Analysis of net assets between funds

	Restricted funds	Designated funds	Total
	2023	2023	2023
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Tangible assets	-	1,562,752	1,562,752
Investments	-	19	19
Current assets/(liabilities)	77,563	382,776	460,339
	<u>77,563</u>	<u>1,945,547</u>	<u>2,023,110</u>
	<u><u>77,563</u></u>	<u><u>1,945,547</u></u>	<u><u>2,023,110</u></u>

	Restricted funds	Designated funds	Total
	2022	2022	2022
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Tangible assets	-	1,332,314	1,332,314
Investments	-	18	18
Current assets/(liabilities)	300,264	365,090	665,354
	<u>300,264</u>	<u>1,697,422</u>	<u>1,997,686</u>
	<u><u>300,264</u></u>	<u><u>1,697,422</u></u>	<u><u>1,997,686</u></u>

23 Related party transactions

During the year the Worcester and Mid-Worcestershire branch bought goods amounting to £11,177 (2022: £9,456) from the RSPCA Society, as at the year end the amount due to the Society amounted to £2,534 (2022: £2,977).

RSPCA Worcester and Mid-Worcestershire

England & Wales - Charity number 205930

Accounts

Charity Registration No. 205930

**RSPCA WORCESTER AND MID-WORCESTERSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

RSPCA WORCESTER AND MID-WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms C Elston	(Appointed 16/11/2022)
Mr D Hudson	
Mrs G Haynes	Chairperson
Ms M Rees Griffith-Edgell	
Ms M Walters	Honorary Treasurer
Mrs P Booker	Honorary Secretary

Charity number 205930

Registered office The Holdings
Holdings Lane
Kempsey
WR5 3FP

Independent examiner Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Bankers Lloyds Bank Plc
4 The Cross
Worcester
WR1 3PY

Solicitors HallmarkHulme LLP
3,4 & 5 Sansome Place
Worcester
WR1 1UQ

RSPCA WORCESTER AND MID-WORCESTERSHIRE

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RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects of the Branch are to promote and support the objects of the National Society of the RSPCA, with particular reference to the designated Branch area.

Aiding the Regional Inspectorate of the National RSPCA, by taking in free of charge, mistreated, abandoned animals including pets whose owners suffer financial difficulties or pass away. The Society's Inspectorate rescues animals in distress and enforces laws against the cruel mistreatment of animals 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.

To find suitable new homes for the animals in our care, and to provide a service to the public to satisfy their family pet ownership requirements. To do this we operate a rehoming programme. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, we rehome animals at low cost to those willing and able to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the financial responsibility 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 take in free of charge, lost animals and take steps to reunite them with their owners. This work benefits our community, including the local authorities by preventing animals straying and posing a risk to themselves and people through road traffic accidents.

We respond to enquiries from the public about animals locally. This is a benefit to the public who know we can intervene to assist animals in need.

We provide volunteering opportunities for those wishing to support our work, including Trusteeship, fostering and fundraising. This benefits the public by providing the possibility of doing work, which is compassionate, rewarding, and offers social companionship.

We provide financial help for people on low income to neuter and microchip their family pets to avoid unwanted reproduction. We do this by a voucher scheme, and designated events. This benefits people on means tested benefits, by promoting responsible pet ownership.

We provide, in certain circumstances, financial help with veterinary costs to people on low income. This benefits those on means tested benefits by giving them financial help to obtain care for their companion animals.

We provide the public with advice and literature concerning the care and welfare of their pets. This benefits the public by promoting responsible pet ownership.

We provide welfare neutering and treatments for feral cat colonies living alongside human communities, to avoid expansion of the cat colonies, which would otherwise cause nuisance and distress to those people living nearby.

To continue to generate sufficient income to maintain Branch activities.

Other fundraising activities are street collections, flag days, shows and events.

The maintenance of Branch Internet sites, to keep the public informed of our activities, and to make them aware of our animals needing new homes.

Regular press publicity, to further our cause and maintain our reputation as an animal welfare organisation.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. Richard Martin, one of the RSPCA's nineteenth century founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals, which involves moral benefit to the human community as a whole. Whilst the public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The Trustees of the Branch confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the branch aims and objectives and in planning future activities and setting Branch expenditure for the year. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The following sections of this report describe the Branch's main activities and performance and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

Achievements and performance

We continue to consolidate and move forward post Covid. We are pleased to see our new reception block fully open. In addition the work on our new dog kennels is well underway with completion in 2023.

We are pleased to report in 2022 we rehomed 19 dogs, 287 cats and 50 miscellaneous animals. This compares to 2021 figures of 6 dogs, 265 cats and 34 miscellaneous animals.

We neutered 266 animals (164 in 2021), microchipped 291 (200 in 2021) and provided the owners of 41 animals with welfare vouchers (47 in 2021).

Revenue (excluding gift aid and recycling income) from our fundraising shops was £141,384 compared to £114,256 in 2021; Bromsgrove £49,123 (£47,444 in 2021), Worcester £46,731 (£31,774 in 2021), Upton £32,592 (£23,801 in 2021) and on site £12,938 (£11,237 in 2021)

Our volunteer force provides invaluable support in achieving our objectives. We would like to thank and congratulate all staff and volunteers for their hard work and dedication throughout the year.

Financial review

The total incoming resources for the year amounted to £436,632, (2021: £865,612). Expenditure in the year amounted to £312,696 (2021: £264,691). There was a loss in the value of our investments of £1 (2021: £6,056). This resulted in a surplus for the year of £123,935 (2021: £594,865).

We have seen our fixed assets increase during the year as our investment in The Holdings continues. Total additions to Fixed Assets for the year are £253,461.

Gift aided donations are a key income stream for the branch. Gift aid claims of £12,892 were made in the year compared to £10,962 the previous year.

As at the 31st December 2022 the Branch had reserves of £1,997,686 including restricted reserves of £300,264 and designated reserves of £1,697,422. Included within the designated reserves is the operating fund of £365,108 which we are pleased to report covers in excess of our requirement to cover 12 months expenditure.

It is the opinion of the Trustees that the Branch's policies, systems and controls are sufficient to mitigate financial and reputation loss through error or fraud. Procedures are in place for the authorization of all transactions and projects with audited records to include the activities at all branch shops.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (2012 edition).

A Committee elected at the AGM governs the Branch, who are the Trustees of the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

All Trustees of the Branch give their time freely and no remuneration was paid in the year. Details of Trustee's re-imbursed expenses are disclosed in Note 11 to the accounts.

The Trustees hold monthly meetings at which decisions are made. Day to day running of the branch is delegated to the Branch Secretary. Day to day running of the animal re-homing is delegated to the re-homing co-ordinators, and the day-to-day running of the three shops is delegated to the Shop Managers, who report to the Trustees.

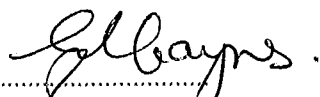
The Trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine the other operational and business risks, which have been identified as:

- Inability to operate a re-homing scheme through loss of income.
- Loss of reputation through error or fraud.
- Loss of income through error or fraud.
- Insufficient funds to cover the costs of other animal welfare activities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms C Elston	(Appointed 16/11/2022)
Mr A Nuckowski	(Resigned 26/04/2022)
Ms C Civardi	(Resigned 09/05/2022)
Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs L Borstel	(Resigned 08/06/2022)
Ms M Rees Griffith-Edgell	
Ms M Walters	Honorary Treasurer (Appointed 16/02/2021)
Mrs P Booker	Honorary Secretary

The trustees' report was approved by the Board of Trustees.



Mrs G Haynes (Chairperson)

Trustee

Dated: 27th April 2023

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of the affairs of the Charity and of its financial activities for that year. In preparing these, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WORCESTER AND MID-WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of RSPCA Worcester and Mid-Worcestershire (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants, England & Wales, which is one of the listed bodies.

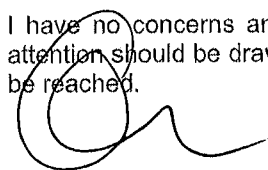
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Elizabeth Needham ACA CTA (VAT)

Kendall Wadley LLP

The Institute of Chartered Accountants in England and Wales.

Granta Lodge

71 Graham Road

Malvern

Worcestershire

WR14 2JS

Dated: 27/1/23.....

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds	Restricted funds	Designated funds	Total	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £
Income from:						
Donations and legacies	3	107,292	115,189	60	222,541	683,592
Charitable activities	4	-	-	48,494	48,494	45,016
Other trading activities	5	164,950	455	-	165,405	136,962
Investments	6	184	8	-	192	42
Total income		272,426	115,652	48,554	436,632	865,612
Expenditure on:						
Raising funds	7	83,439	-	-	83,439	73,361
Charitable activities	8	41,970	3,208	184,079	229,257	191,330
Total resources expended		125,409	3,208	184,079	312,696	264,691
Net gains/(losses) on investments	12	(1)	-	-	(1)	(6,056)
Net incoming/(outgoing) resources before transfers		147,016	112,444	(135,525)	123,935	594,865
Gross transfers between funds	13	(147,016)	(234,567)	381,583	-	-
Net movement in funds		-	(122,123)	246,058	123,935	594,865
Fund balances at 1 January 2022		-	422,387	1,451,364	1,873,751	1,278,886
Fund balances at 31 December 2022		-	300,264	1,697,422	1,997,686	1,873,751

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds	Restricted funds	Designated funds	Total
	Notes	2021 £	2021 £	2021 £	2021 £
Income from:					
Donations and legacies	3	244,390	439,152	50	683,592
Charitable activities	4	-	-	45,016	45,016
Other trading activities	5	136,962	-	-	136,962
Investments	6	42	-	-	42
Total income		381,394	439,152	45,066	865,612
Expenditure on:					
Raising funds	7	73,361	-	-	73,361
Charitable activities	8	35,903	-	155,427	191,330
Total resources expended		109,264	-	155,427	264,691
Net (losses) on investments	12	(6,056)	-	-	(6,056)
Net incoming/(outgoing) resources before transfers		266,074	439,152	(110,361)	594,865
Gross transfers between funds	13	(266,074)	(63,180)	329,254	-
Net movement in funds		-	375,972	218,893	594,865
Fund balances at 1 January 2021		-	46,415	1,232,471	1,278,886
Fund balances at 31 December 2021		-	422,387	1,451,364	1,873,751

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


RSPCA WORCESTER AND MID-WORCESTERSHIRE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	14		1,332,314		1,093,034
Investments	15		18		19
			<u>1,332,332</u>		<u>1,093,053</u>
Current assets					
Debtors	17	25,402		23,238	
Cash at bank and in hand		704,359		789,867	
			<u>729,761</u>		<u>813,105</u>
Creditors: amounts falling due within one year	18	(64,407)		(32,407)	
Net current assets			<u>665,354</u>		<u>780,698</u>
Total assets less current liabilities			<u><u>1,997,686</u></u>		<u><u>1,873,751</u></u>
Income funds					
Designated funds	20		1,697,422		1,451,364
Restricted funds	21		300,264		422,387
Unrestricted funds			-		-
			<u>1,997,686</u>		<u>1,873,751</u>

The accounts were approved by the Trustees on 27th April 2023.



 Mrs G Haynes (Chairperson)

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Company information

Royal Society For The Prevention of Cruelty To Animals Worcester and Mid-Worcester branch is a unincorporated association registered in England and Wales. Its registered address is The Holdings, Holdings Lane, Kempsey, WR5 3FP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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) Section 1A" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds represent fixed assets (excluding the Reception and Kennel). The purposes and uses of the restricted funds are set out in the notes to the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Reception	50 Years Straight Line
Kennels	50 Years Straight Line
Animal shelters	16 Years Straight Line
Fixtures and fittings	3 Years Straight Line
Equipment	4 Years Straight Line
Motor vehicles	4 Years Straight Line
Marquee	5 Years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Reception practical completion accrued at the year end, depreciation will commence in 2023

The Kennels are not yet complete and therefore depreciation has not been charged in the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/expenditure for the year.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2022 £	Total 2021 £
Donations and gifts	52,449	112,400	60	164,909	457,410
Legacies receivable	31,625	-	-	31,625	110,617
Grants receivable	-	2,789	-	2,789	91,431
Door to door campaigns	23,218	-	-	23,218	24,134
	<u>107,292</u>	<u>115,189</u>	<u>60</u>	<u>222,541</u>	<u>683,592</u>
For the year ended 31 December 2021	<u>244,390</u>	<u>439,152</u>	<u>50</u>		<u>683,592</u>
Grants receivable for core activities					
COVID-19: JRS	-	-	-	-	7,997
COVID-19: Grants	-	-	-	-	49,269
PetPlan	-	-	-	-	4,165
Reception	-	-	-	-	30,000
Other	-	2,789	-	2,789	-
	<u>-</u>	<u>2,789</u>	<u>-</u>	<u>2,789</u>	<u>91,431</u>

4 Charitable activities

	Cats & Small Animals £	Dogs £	Total 2022 £	Total 2021 £
Sales within charitable activities	4,215	83	4,298	2,875
Adoption fees	24,251	2,415	26,666	20,958
Recharges to other branches	14,707	2,823	17,530	21,183
	<u>43,173</u>	<u>5,321</u>	<u>48,494</u>	<u>45,016</u>
For the year ended 31 December 2021				
Designated (Unrestricted funds)	<u>42,550</u>	<u>2,466</u>		<u>45,016</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other trading activities

	Unrestricted General fund £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising	12,048	455	12,503	6,417
Other trading income	152,902	-	152,902	130,545
Other trading activities	164,950	455	165,405	136,962
For the year ended 31 December 2021	136,962	-		136,962

The above relate solely to unrestricted activities in both the current and previous year.

6 Investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable	184	8	192	42
For the year ended 31 December 2021	42	-		42

7 Raising funds

	2022 £	2021 £
<u>Trading costs</u>		
Charity shops staff costs	48,813	46,602
Rent	19,113	17,431
Rates	2,220	1,957
Electricity	6,072	1,306
Repairs and maintenance	452	31
Insurance	495	420
Till costs	3,878	3,976
Telephone	542	513
Bank charges	237	280
Sundry	460	168
Professional fees	1,151	677
Equipment expenses	6	-
	83,439	73,361

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

8 Charitable activities

	Cats & Small Animals	Dogs	Animal Home Fund	General Fund	Total 2022	Total 2021
	£	£	£	£	£	£
Staff costs	-	-	95,452	-	95,452	81,103
Depreciation and impairment	-	-	13,548	633	14,181	15,943
Veterinary services	51,295	13,885	-	-	65,180	49,672
Support costs	-	-	8,123	-	8,123	7,493
Welfare	1,156	620	-	-	1,776	1,216
	<u>52,451</u>	<u>14,505</u>	<u>117,123</u>	<u>633</u>	<u>184,712</u>	<u>155,427</u>
Share of support costs (see note 9)	-	-	-	41,545	41,545	32,653
Share of governance costs (see note 9)	-	-	-	3,000	3,000	3,250
	<u>52,451</u>	<u>14,505</u>	<u>117,123</u>	<u>45,178</u>	<u>229,257</u>	<u>191,330</u>
Analysis by fund						
Unrestricted funds	-	-	-	41,970	41,970	
Restricted funds	-	-	-	3,208	3,208	
Designated fund	52,451	14,505	117,123	-	184,079	
	<u>52,451</u>	<u>14,505</u>	<u>117,123</u>	<u>45,178</u>	<u>229,257</u>	
For the year ended 31 December 2021						
Unrestricted funds	-	-	-	35,903		35,903
Designated funds	45,539	5,349	104,539	-		155,427
	<u>45,539</u>	<u>5,349</u>	<u>104,539</u>	<u>35,903</u>		<u>191,330</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Staff costs	10,152	-	10,152	9,557	
Operating lease charges	1,834	-	1,834	1,295	
Regional contribution	110	-	110	(2,890)	
Rates	89	-	89	606	
Insurance	1,951	-	1,951	914	
Electricity	6,259	-	6,259	7,278	
Repairs to property and equipment	4,311	-	4,311	2,839	
Postage, stationery and advertising	293	-	293	270	
Telephone	2,287	-	2,287	2,072	
Bank charges	475	-	475	507	
Sundry	2,817	-	2,817	2,422	
Professional fees	6,038	-	6,038	4,199	
Equipment	4,315	-	4,315	3,222	
Till costs	614	-	614	362	
	-	-	-	-	
Accountancy	-	3,000	3,000	3,250	Governance
	<u>41,545</u>	<u>3,000</u>	<u>44,545</u>	<u>35,903</u>	
Analysed between					
Charitable activities	<u>41,545</u>	<u>3,000</u>	<u>44,545</u>	<u>35,903</u>	

Governance costs includes payments to the accountants of £3,000 (2021: £3,250) for independent examination fees.

10 Trustees

A total of £138 (2021: £1,632) was reimbursed to one member of the Managing Committee in the year. This represents direct re-imburement of expenditure defrayed in acquiring goods on behalf of the charity necessary for the continuance of charitable activities. No member of the Managing Committee has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Administration and re-homing facility	6	5
Charity shops	4	5
	<u>10</u>	<u>10</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	148,552	131,965
Social security costs	3,734	3,460
Other pension costs	2,131	1,837
	<u>154,417</u>	<u>137,262</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2022	2021
	£	£
Revaluation of investments	(1)	(4,756)
Gain/(loss) on sale of investments	-	(1,300)
	<u>(1)</u>	<u>(6,056)</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Transfers

2022:

A transfer of £234,567 has been made from restricted funds to unrestricted funds this consists of £248,831 cost of fixed additions relating to restricted funds and an additional transfer of (£14,264) from the unrestricted fund, to finance deficit balance in the reception's fund.

A transfer of £316,009 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds are designated to the operating fund for the forthcoming period.

2021:

A transfer of £63,180 has been made from restricted funds to unrestricted funds and a transfer of £1,332 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds are designated to the operating fund for the forthcoming period.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

14 Tangible fixed assets	Freehold land and buildings	Reception	Kennels	Cattery	Fixtures and fittings	Equipment	Motor vehicles	Marquee	Total
	£	£	£	£	£	£	£	£	£
Cost									
At 1 January 2022	922,694	57,138	6,042	145,229	21,738	15,083	13,084	-	1,181,008
Additions	-	137,126	97,332	-	-	6,873	-	12,130	253,461
At 31 December 2022	922,694	194,264	103,374	145,229	21,738	21,956	13,084	12,130	1,434,469
Depreciation and impairment									
At 1 January 2022	-	-	-	41,340	21,738	15,083	9,813	-	87,974
Depreciation charged in the year	-	-	-	9,077	-	1,200	3,271	633	14,181
At 31 December 2022	-	-	-	50,417	21,738	16,283	13,084	633	102,155
Carrying amount									
At 31 December 2022	922,694	194,264	103,374	94,812	-	5,673	-	11,497	1,332,314
At 31 December 2021	922,694	57,138	6,042	103,889	-	-	3,271	-	1,093,034

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

15 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2022	19
Valuation changes	(1)
	<u>18</u>
At 31 December 2022	18
	<u>18</u>
Carrying amount	
At 31 December 2022	18
	<u>18</u>
At 31 December 2021	<u>19</u>

16 Financial instruments	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	18	19
	<u>18</u>	<u>19</u>

17 Debtors	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	2,895	6,294
Other debtors	17,878	14,736
Prepayments and accrued income	4,629	2,208
	<u>25,402</u>	<u>23,238</u>

18 Creditors: amounts falling due within one year	2022 £	2021 £
	Notes	
Deferred income	19	29,792
Trade creditors		20,437
Accruals and deferred income		14,178
		<u>64,407</u>
		<u>32,407</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

19 Deferred income

	2022 £	2021 £
Other deferred income	29,792	-

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	29,792	-
Movements in the year:		
Deferred income at 1 January 2022	-	-
Resources deferred in the year	29,792	-
Deferred income at 31 December 2022	29,792	-
Will be released in the year ended 2023		

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

20 Designated funds

The income funds of the charity include designated funds comprising the following:

	Balance at		Movement in funds			Movement in funds			Balance at	
	1 January 2021	£	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	31 December 2022
		£	£	£	£	£	£	£	£	£
General Fixed Asset Designated Fund	1,044,465		-	(15,943)	1,332	1,029,854	-	(13,549)	316,009	1,332,315
Operating Fund	188,006		45,066	(139,484)	327,922	421,510	48,554	(170,530)	65,574	365,108
	1,232,471		45,066	(155,427)	329,254	1,451,364	48,554	(184,079)	381,583	1,697,422

General Fixed Assets Designated Fund: The charity assigns fixed assets held to a designated fund. This is done to ensure that the charity will have suitable level of reserves to meet future depreciation costs relating to these fixed assets and so they will not directly affect the net operating capital of the charity.

Operating Fund: These funds have been designated to ensure that the charity holds enough reserves to cover twelve months expenditure for operations, which is in line with its current reserves policy.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 January 2021	Incoming resources	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£	£
The Holdings - Kennels	21,842	259,152	(6,042)	274,952	110,155	(500)	(97,332)	287,275
Newsquest grant - Cat toys	-	-	-	-	2,789	-	-	2,789
Staff	-	-	-	-	2,708	(2,708)	-	-
Grant from Charitable Trust	24,573	-	-	24,573	-	-	(14,373)	10,200
Reception	-	180,000	(57,138)	122,862	-	-	(122,862)	-
	46,415	439,152	(63,180)	422,387	115,652	(3,208)	(234,567)	300,264

The Holdings - Kennels: Monies received for building kennels at The Holdings

A grant was received from a Charitable Trust for specific fundraising activities

Reception: Grant received for the building of a reception at The Holdings

A grant was received from Newsquest for purchases of cat toys

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

22 Analysis of net assets between funds	Unrestricted		Restricted		Designated		Total		Unrestricted		Restricted		Designated		Total		
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£	
Fund balances at 31 December 2022 are represented by:																	
Tangible assets	-		-		1,332,314		1,332,314		-		-		63,180		1,029,854		1,093,034
Investments	-		-		18		18		-		-		-		19		19
Current assets/(liabilities)	-		300,264		365,090		665,354		-		-		359,207		421,491		780,698
	-		300,264		1,697,422		1,997,686		-		-		422,387		1,451,364		1,873,751

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

23 Related party transactions

During the year the Worcester and Mid-Worcestershire branch bought goods amounting to £9,456 (2021: £5,959) from the RSPCA Society, as at the year end the amount due to the Society amounted to £2,977 (2021: £1,381).

RSPCA Worcester and Mid-Worcestershire

England & Wales - Charity number 205930

Accounts

Charity Registration No. 205930

RSPCA WORCESTER AND MID-WORCESTERSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

RSPCA WORCESTER AND MID-WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Nuckowski Ms C Civardi Mr D Hudson Mrs G Haynes Mrs L Borstel Ms M Rees Griffith-Edgell Ms M Walters Mrs P Booker	Chairperson (Appointed 17/03/2021) Honorary Treasurer (Appointed 16/02/2021) Honorary Secretary
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Charity number 205930

Registered office The Holdings
Holdings Lane
Kempsey
WR5 3FP

Independent examiner Kendall Wadley LLP
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Bankers Lloyds Bank Plc
4 The Cross
Worcester
WR1 3PY

Solicitors HallmarkHulme LLP
3.4 & 5 Sansome Place
Worcester
WR1 1UQ

RSPCA WORCESTER AND MID-WORCESTERSHIRE

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RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects of the Branch are to promote and support the objects of the National Society of the RSPCA, with particular reference to the designated Branch area.

Aiding the Regional Inspectorate of the National RSPCA, by taking in free of charge, mistreated, abandoned animals including pets whose owners suffer financial difficulties or pass away. The Society's Inspectorate rescues animals in distress and enforces laws against the cruel mistreatment of animals 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.

To find suitable new homes for the animals in our care, and to provide a service to the public to satisfy their family pet ownership requirements. To do this we operate a rehoming programme. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming, we rehome animals at low cost to those willing and able to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the financial responsibility 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 take in free of charge, lost animals and take steps to reunite them with their owners. This work benefits our community, including the local authorities by preventing animals straying and posing a risk to themselves and people through road traffic accidents.

We respond to enquiries from the public about animals locally. This is a benefit to the public who know we can intervene to assist animals in need.

We provide volunteering opportunities for those wishing to support our work, including Trusteeship, fostering and fundraising. This benefits the public by providing the possibility of doing work, which is compassionate, rewarding, and offers social companionship.

We provide financial help for people on low income to neuter and microchip their family pets to avoid unwanted reproduction. We do this by a voucher scheme, and designated events. This benefits people on means tested benefits, by promoting responsible pet ownership.

We provide, in certain circumstances, financial help with veterinary costs to people on low income. This benefits those on means tested benefits by giving them financial help to obtain care for their companion animals.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

We provide the public with advice and literature concerning the care and welfare of their pets. This benefits the public by promoting responsible pet ownership.

We provide welfare neutering and treatments for feral cat colonies living alongside human communities, to avoid expansion of the cat colonies, which would otherwise cause nuisance and distress to those people living nearby.

To continue to generate sufficient income to maintain Branch activities.

Other fundraising activities are street collections, flag days, shows and events.

The maintenance of Branch Internet sites, to keep the public informed of our activities, and to make them aware of our animals needing new homes.

Regular press publicity, to further our cause and maintain our reputation as an animal welfare organisation.

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. Richard Martin, one of the RSPCA's nineteenth century founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals, which involves moral benefit to the human community as a whole. Whilst the public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The Trustees of the Branch confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the branch aims and objectives and in planning future activities and setting Branch expenditure for the year. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The following sections of this report describe the Branch's main activities and performance and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

Achievements and performance

Coming out of lockdown we have experienced a challenging year. The private boarding kennels we used for kennelling our rescue dogs prior to rehoming ceased trading, this impacted on our ability to take in and rehome dogs.

We are pleased to report in 2021 we rehomed 6 dogs, 265 cats and 34 miscellaneous animals. Compared to 2020 figures of 42 dogs, 257 cats and 43 miscellaneous animals.

We neutered 164 animals (205 in 2020), microchipped 200 (191 in 2020) and provide the owners of 47 animals with welfare vouchers (32 in 2020)

Revenue (excluding gift aid and recycling income) from our fundraising shops was £114,256 compared to £97,524 in 2020; Bromsgrove £47,444 (£36,225 in 2020), Worcester £31,774 (£28,790 in 2020), Upton £23,801 (£18,285 in 2020) and on site £11,237 (£14,224 in 2020)

Our volunteer force provides invaluable support in achieving our objectives. We would like to thank and congratulate all staff and volunteers for their hard work and dedication throughout the year.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The total incoming resources for the year amounted to £865,612 (2020: £301,300). Expenditure in the year amounted to £264,691 (2020: £280,273). There was a loss in the value of our investments of £6,056 (2020: £1,189). This resulted in a surplus for the year of £594,865 (2020: £19,838).

We have seen our fixed assets increase during the year as our investment in The Holdings continues. Total additions to Fixed Assets for the year are £64,512.

Gift aided donations are a key income stream for the branch. Due to COVID-19 and our charity shops being shut for periods of the year, this has impacted the income from this source. Gift aid claims of £10,962 were made in the year compared to £5,886 the previous year.

As at the 31st December 2021 the Branch had reserves of £1,873,751 including restricted reserves of £422,387 and designated reserves of £1,451,364. Included within the designated reserves is the operating fund of £421,510 which we are pleased to report covers in excess of our requirement to cover 12 months expenditure.

Every business and charity in the UK has been impacted by COVID-19. Although this branch income has been impacted from shops, fundraising and adoptions the reserves of the branch remain in a position to meet expected outgoings over the next 12 months. Where applicable the trustees have applied for Grants to cover shortfalls in income, including the Small Business Grant Fund and Job Retention Scheme.

It is the opinion of the Trustees that the Branch's policies, systems and controls are sufficient to mitigate financial and reputation loss through error or fraud. Procedures are in place for the authorization of all transactions and projects with audited records to include the activities at all branch shops.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (2012 edition).

A Committee elected at the AGM governs the Branch, who are the Trustees of the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

All Trustees of the Branch give their time freely and no remuneration was paid in the year. Details of Trustee's re-imbursed expenses are disclosed in Note 11 to the accounts.

The Trustees hold monthly meetings at which decisions are made. Day to day running of the branch is delegated to the Branch Secretary. Day to day running of the animal re-homing is delegated to the re-homing co-ordinators, and the day-to-day running of the three shops is delegated to the Shop Managers, who report to their Line Managers, who in turn report to the Trustees.

The Trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine the other operational and business risks, which have been identified as:

- Inability to operate a re-homing scheme through loss of income.
- Loss of reputation through error or fraud.
- Loss of income through error or fraud.
- Insufficient funds to cover the costs of other animal welfare activities.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs A Edmonds	(Resigned 12/08/2021)
Mr A Nuckowski	
Ms C Civardi	
Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs L Borstel	(Appointed 17/03/2021)
Ms M Rees Griffith-Edgell	
Ms M Walters	Honorary Treasurer (Appointed 16/02/2021)
Mrs P Booker	Honorary Secretary

The trustees' report was approved by the Board of Trustees.



Mrs G Haynes (Chairperson)

Trustee

Dated: 4 May 2022

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of the affairs of the Charity and of its financial activities for that year. In preparing these, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WORCESTER AND MID-WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of RSPCA Worcester and Mid-Worcestershire (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants, England & Wales, which is one of the listed bodies.

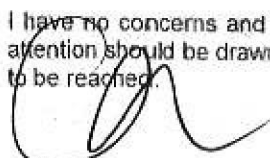
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act, or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.


Elizabeth Needham ACA CTA (VAT)

Kendall Wadley LLP

The Institute of Chartered Accountants in England and Wales.
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated 4 May 2022

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds	Restricted funds	Designated funds	Total	Total
	Notes	2021 £	2021 £	2021 £	2021 £	2020 £
Income and endowments from:						
Donations and legacies	3	250,807	439,152	50	690,009	160,538
Charitable activities	4	-	-	45,016	45,016	34,566
Other trading activities	5	130,545	-	-	130,545	105,855
Investments	6	42	-	-	42	322
Other income	7	-	-	-	-	19
Total income		381,394	439,152	45,066	865,612	301,300
Expenditure on:						
Raising funds	8	73,361	-	-	73,361	81,345
Charitable activities	9	35,903	-	155,427	191,330	198,928
Total resources expended		109,264	-	155,427	264,691	280,273
Net gains/(losses) on investments	13	(6,056)	-	-	(6,056)	(1,189)
Net incoming/(outgoing) resources before transfers		266,074	439,152	(110,361)	594,865	19,838
Gross transfers between funds	14	(266,074)	(63,180)	329,254	-	-
Net movement in funds		-	375,972	218,893	594,865	19,838
Fund balances at 1 January 2021		-	46,415	1,232,471	1,278,886	1,259,050
Fund balances at 31 December 2021		-	422,387	1,451,364	1,873,751	1,278,888

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds	Restricted funds	Designated funds	Total
	Notes	2020 £	2020 £	2020 £	2020 £
<u>Income and endowments from:</u>					
Donations and legacies	3	127,185	20,037	13,316	160,538
Charitable activities	4	-	-	34,566	34,566
Other trading activities	5	105,855	-	-	105,855
Investments	6	263	59	-	322
Other income	7	-	-	19	19
Total income		233,303	20,096	47,901	301,300
<u>Expenditure on:</u>					
Raising funds	8	81,345	-	-	81,345
Charitable activities	9	32,629	3,997	162,302	198,928
Total resources expended		113,974	3,997	162,302	280,273
Net (losses) on investments	13	(1,189)	-	-	(1,189)
Net incoming/(outgoing) resources before transfers		118,140	16,099	(114,401)	19,838
Gross transfers between funds	14	(118,140)	(13,110)	131,250	-
Net movement in funds		-	2,989	16,849	19,838
Fund balances at 1 January 2020		-	43,425	1,215,625	1,259,050
Fund balances at 31 December 2020		-	46,414	1,232,474	1,278,888

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,093,034		1,044,464
Investments	16		19		6,075
			<u>1,093,053</u>		<u>1,050,539</u>
Current assets					
Debtors	18	23,238		19,170	
Cash at bank and in hand		789,867		234,919	
		<u>813,105</u>		<u>254,089</u>	
Creditors: amounts falling due within one year	19	(32,407)		(25,740)	
Net current assets			780,698		228,349
Total assets less current liabilities			<u>1,873,751</u>		<u>1,278,888</u>
Income funds					
Designated funds	20		1,451,364		1,232,474
Restricted funds	21		422,387		46,414
Unrestricted funds			-		-
			<u>1,873,751</u>		<u>1,278,888</u>

The accounts were approved by the Trustees on ⁹ 4 May 2022


Mrs G Haynes (Chairperson)

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

Royal Society For The Prevention of Cruelty To Animals Worcester and Mid-Worcester branch is a unincorporated association registered in England and Wales. Its registered address is The Holdings, Holdings Lane, Kempsey, WR5 3FP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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) Section 1A" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grant income in connection with COVID-19 assistance schemes is recognised on a receivable basis.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.5 Resources expended

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Reception	Nil
Kennels	16 Years Straight Line
Animal shelters	16 Years Straight Line
Fixtures and fittings	3 Years Straight Line
Equipment	4 Years Straight Line
Motor vehicles	4 Years Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

The Kennels are not yet complete and therefore depreciation has not been charged in the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Comparatives

The shops costs have been reclassified. This has had no impact on the overall results for the period as previous reported.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2021 £	Total 2020 £
Donations and gifts	54,625	409,152	50	463,827	64,413
Legacies receivable	110,617	-	-	110,617	2,000
Grants receivable	61,431	30,000	-	91,431	69,952
Door to door campaigns	24,134	-	-	24,134	24,173
	<u>250,807</u>	<u>439,152</u>	<u>50</u>	<u>690,009</u>	<u>160,538</u>
For the year ended 31 December 2020	<u>127,185</u>	<u>20,037</u>	<u>13,316</u>		<u>160,538</u>
Grants receivable for core activities					
COVID-19: JRS	7,997	-	-	7,997	13,039
COVID-19: Grants	49,269	-	-	49,269	50,088
PetPlan	4,165	-	-	4,165	3,825
Reception	-	30,000	-	30,000	3,000
	<u>61,431</u>	<u>30,000</u>	<u>-</u>	<u>91,431</u>	<u>69,952</u>

4 Charitable activities

	Cats & Small Animals £	Dogs £	Total 2021 £	Total 2020 £
Sales within charitable activities	2,875	-	2,875	2,361
Adoption fees	20,808	150	20,958	23,832
Recharges to other branches	18,867	2,316	21,183	8,373
	<u>42,550</u>	<u>2,466</u>	<u>45,016</u>	<u>34,566</u>
For the year ended 31 December 2020				
Designated (Unrestricted funds)	<u>21,248</u>	<u>13,318</u>		<u>34,566</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	2021 £	2020 £
Other trading income	130,545	105,855

The above relate solely to unrestricted activities in both the current and previous year.

6 Investments

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from listed investments	-	-	-	250
Interest receivable	42	-	42	72
	<u>42</u>	<u>-</u>	<u>42</u>	<u>322</u>
For the year ended 31 December 2020	<u>263</u>	<u>59</u>		<u>322</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Other income

	2021	2020
	£	£
Wayleave	-	19

8 Raising funds

	2021	2020
	£	£
<u>Trading costs</u>		
Charity shops staff costs	46,602	51,031
Rent	17,431	18,537
Rates	1,957	2,265
Electricity	1,306	1,700
Repairs and maintenance	31	237
Insurance	420	724
Till costs	3,976	3,995
Telephone	513	991
Bank charges	280	1,077
Sundry	168	155
Professional fees	677	523
Other trading activities	-	110
Trading costs	<u>73,361</u>	<u>81,345</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Charitable activities

	Cats & Small Animals	Dogs	Animal Home Fund	General Fund	Total 2021	Total 2020
	£	£	£	£	£	£
Staff costs	-	-	81,103	-	81,103	70,957
Depreciation and impairment	-	-	15,943	-	15,943	20,324
Veterinary services	45,006	4,866	-	-	49,872	51,540
Electricity	-	-	-	-	-	2,032
Professional fees	-	-	-	-	-	13,400
Support costs	-	-	7,493	-	7,493	7,015
Welfare	533	683	-	-	1,216	1,031
	<u>45,539</u>	<u>5,349</u>	<u>104,539</u>	<u>-</u>	<u>155,427</u>	<u>166,299</u>
Share of support costs (see note 10)	-	-	-	32,653	32,653	29,629
Share of governance costs (see note 10)	-	-	-	3,250	3,250	3,000
	<u>45,539</u>	<u>5,349</u>	<u>104,539</u>	<u>35,903</u>	<u>191,330</u>	<u>198,928</u>
Analysis by fund						
Unrestricted funds	-	-	-	35,903	35,903	
Designated fund	45,539	5,349	104,539	-	155,427	
	<u>45,539</u>	<u>5,349</u>	<u>104,539</u>	<u>35,903</u>	<u>191,330</u>	
For the year ended 31 December 2020						
Unrestricted funds	-	-	-	32,629		32,629
Restricted funds	3,997	-	-	-		3,997
Designated funds	36,332	27,738	98,232	-		162,302
	<u>40,329</u>	<u>27,738</u>	<u>98,232</u>	<u>32,629</u>		<u>198,928</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Support costs	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Staff costs	9,557	-	9,557	9,473	
Operating lease charges	1,295	-	1,295	1,011	
Regional contribution	(2,890)	-	(2,890)	(190)	
Rates	606	-	606	649	
Insurance	914	-	914	1,822	
Electricity	7,278	-	7,278	4,822	
Repairs to property and equipment	2,839	-	2,839	2,418	
Postage, stationery and advertising	270	-	270	127	
Telephone	2,072	-	2,072	1,982	
Bank charges	507	-	507	703	
Sundry	2,422	-	2,422	2,637	
Professional fees	4,199	-	4,199	1,317	
Equipment	3,222	-	3,222	2,589	
Till costs	362	-	362	269	
Accountancy	-	3,250	3,250	3,000	Governance
	<u>32,653</u>	<u>3,250</u>	<u>35,903</u>	<u>32,629</u>	
Analysed between					
Charitable activities	<u>32,653</u>	<u>3,250</u>	<u>35,903</u>	<u>32,629</u>	

Governance costs includes payments to the accountants of £3,000 (2020: £3,000) for independent examination fees.

11 Trustees

A total of £1,632 (2020: £2,168) was reimbursed to one member of the Managing Committee in the year. This represents direct re-imbusement of expenditure defrayed in acquiring goods on behalf of the charity necessary for the continuance of charitable activities. No member of the Managing Committee has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration and re-homing facility	5	6
Charity shops	5	5
	<u>10</u>	<u>11</u>

Employment costs

	2021 £	2020 £
Wages and salaries	131,965	127,891
Social security costs	3,460	2,033
Other pension costs	1,837	1,537
	<u>137,262</u>	<u>131,461</u>

There were no employees whose annual remuneration was £60,000 or more.

13 Net gains/(losses) on investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Revaluation of investments	(4,756)	(1,189)
Gain/(loss) on sale of investments	(1,300)	-
	<u>(6,056)</u>	<u>(1,189)</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Transfers

2021:

A transfer of £63,180 has been made from restricted funds to unrestricted funds and a transfer of £1,332 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds are designated to the operating fund for the forthcoming period.

2020:

A transfer of £29,325 has been made from unrestricted funds to designated funds funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

The Shop Investment fund of £25,000 has been re-designated by the trustees and is released to the operating fund.

All other remaining unrestricted funds are designated to the operating fund for the forthcoming period.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

15 Tangible fixed assets	Freehold land and buildings	Reception	Kennels	Cattery	Fixtures and fittings	Equipment		Motor vehicles		Total
						£	£	£	£	
Cost										
At 1 January 2021	921,362	-	-	145,229	21,738	15,083	13,084	1,116,496		
Additions	1,332	57,138	6,042	-	-	-	-	64,512		
At 31 December 2021	922,694	57,138	6,042	145,229	21,738	15,083	13,084	1,181,008		
Depreciation and impairment										
At 1 January 2021	-	-	-	32,263	21,295	11,931	6,542	72,031		
Depreciation charged in the year	-	-	-	9,077	443	3,152	3,271	15,943		
At 31 December 2021	-	-	-	41,340	21,738	15,083	9,813	87,974		
Carrying amount										
At 31 December 2021	922,694	57,138	6,042	103,889	-	-	3,271	1,093,034		
At 31 December 2020	921,362	-	-	112,965	443	3,152	6,542	1,044,464		

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2021	6,075
Valuation changes	(4,756)
Gain/(Loss) on Sale	(1,300)
At 31 December 2021	<u>19</u>
Carrying amount	
At 31 December 2021	<u>19</u>
At 31 December 2020	<u><u>6,075</u></u>

17 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	19	6,075

18 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	6,294	3,948
Other debtors	14,736	9,314
Prepayments and accrued income	2,208	5,908
	<u>23,238</u>	<u>19,170</u>

19 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	3,895
Trade creditors	27,700	8,239
Accruals and deferred income	4,707	13,606
	<u>32,407</u>	<u>25,740</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

20 Designated funds

The income funds of the charity include designated funds comprising the following:

	Balance at		Movement in funds			Movement in funds			Balance at	
	1 January 2020	£	Incoming resources	Resources expended	Transfers	1 January 2021	Incoming resources	Resources expended	Transfers	31 December 2021
		£	£	£	£	£	£	£	£	£
General Fixed Asset Designated Fund	1,035,463		-	(20,324)	29,326	1,044,465	-	(15,943)	1,332	1,029,854
Operating Fund	155,162		47,901	(141,978)	126,926	188,006	45,066	(139,484)	327,922	421,510
Shop Investment Fund	25,000		-	-	(25,000)	-	-	-	-	-
	1,215,625		47,901	(162,302)	131,250	1,232,471	45,066	(155,427)	329,254	1,451,364

General Fixed Assets Designated Fund: The charity assigns fixed assets (excluding the Reception and Kennel) held to a designated fund. This is done to ensure that the charity will have suitable level of reserves to meet future depreciation costs relating to these fixed assets and so they will not directly affect the net operating capital of the charity.

Operating Fund: These funds have been designated to ensure that the charity holds enough reserves to cover twelve months expenditure for operations, which is in line with its current reserves policy.

Shop Investment Fund: These monies have been set aside to facilitate the expansion of shops.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020		Movement in funds		Movement in funds		Balance at 31 December 2021	
	£	£	Incoming resources	Resources expended	Transfers 1 January 2021	Incoming resources	Transfers	£
The Holdings - Kennels	16,425	17,096		(2,032)	(9,648)	259,152	(6,042)	274,952
Grant from Charitable Trust	27,000	-		(1,965)	(462)	-	-	24,573
Car Park Fund	-	3,000		-	(3,000)	-	-	-
Reception	-	-		-	-	180,000	(57,138)	122,862
	<u>43,425</u>	<u>20,096</u>		<u>(3,997)</u>	<u>(13,110)</u>	<u>439,152</u>	<u>(63,180)</u>	<u>422,387</u>

The Holdings - Kennels: Monies received for building kennels at The Holdings

A grant was received from a Charitable Trust for specific fundraising activities

Reception: Grant received for the building of a reception at The Holdings

RSPCA WORCESTER AND MID-WORCESTERSHIRE

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

22 Analysis of net assets between funds

Fund balances at 31 December 2021 are represented by:

	Unrestricted 2021	Restricted 2021	Designated 2021	Total 2021	Unrestricted 2020	Restricted 2020	Designated 2020	Total 2020
	£	£	£	£	£	£	£	£
Tangible assets	-	63,180	1,029,854	1,093,034	-	-	1,044,464	1,044,464
Investments	-	-	19	19	-	-	6,075	6,075
Current assets/(liabilities)	-	359,207	421,491	780,698	-	46,415	181,934	228,349
	-	422,387	1,451,364	1,873,751	-	46,415	1,232,473	1,278,888

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

23 Related party transactions

During the year the Worcester and Mid-Worcestershire branch bought goods amounting to £5,959 (2020: £6,897) from the RSPCA Society, as at the year end the amount due to the Society amounted to £1,353 (2020: £303).





West Mercia Inspectorate Report

2021

West Mercia - Shropshire, Worcestershire & Herefordshire

C.I Kelly Lake 13190

DCI Thea Kerrison 13875

Inspector Emily Cheeseman 12686

Inspector Paul Seddon 106

Inspector Natalie Avery 930

Inspector Suzanne Smith 9200

Inspector Nayman Dunderdale 384

Animal Rescue Officer Steve Davies 8805

Animal Rescue Officer Dave Hollinshead 144

Animal Rescue Officer John Groake 236

Animal Rescue Officer Rachel Ward 16672

What an achievement to get to the end of 2021 and start off 2022 as we mean to go on! We thought we had a lot to deal with - and then these last two years Covid came and showed us there was more to contend with!

As a snapshot of 2021, here is a collection of some of the more memorable events and investigation outcomes for West Mercia... Stories that help us remember why we do, what we do.

Of course, a big thank you to everyone for all their hard work over the last year. We could not have done it without you!

Annual Branch Report

2021

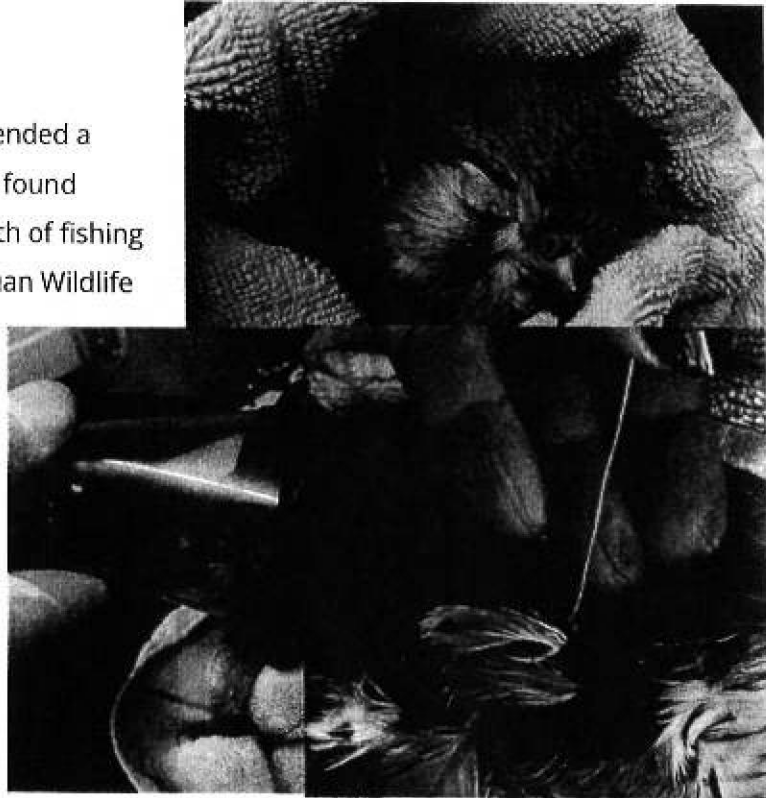
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Kidderminster & District	23	18	21	27	37	24	32	40	31	24	14	15	306
Coll	15	11	14	17	20	16	21	28	12	15	7	7	183
Compl	8	7	7	10	17	8	11	12	19	9	7	8	123
Shrops hire	40	75	78	105	103	108	98	109	111	98	88	89	1,102
Coll	20	36	42	62	67	56	49	51	51	42	31	29	536
Compl	20	39	36	43	36	52	49	58	60	56	57	60	566
Worcester & Mid-Worcesters hire	54	61	67	89	84	80	88	74	95	62	75	64	893
Coll	31	36	46	63	63	63	48	42	42	30	38	32	534
Compl	23	25	21	26	21	17	40	32	53	32	37	32	359
Total	117	154	166	221	224	212	218	223	237	184	177	168	2,301

*Awaiting statistics for Herefordshire branch

Do you remember these rescues:

Tangled Kestrel

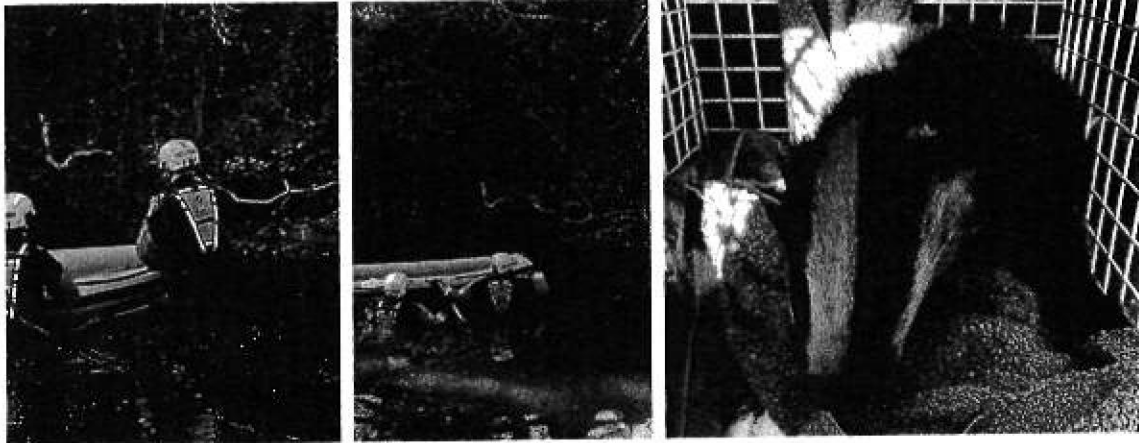
ARO Rachel Ward: Rachel attended a Kestrel near Bewdley that was found swinging from a tree by a length of fishing line. She transferred him to Cuan Wildlife Rescue where he was examined, and they found the hook from the fishing line had gone through his wing! Cuan managed to remove the hook whilst the bird was under anesthesia, and he has now been released back to the wild.



Badger cub rescue

DCI Thea Kerrison: I was called to a rescue of a baby badger trapped down an embankment.... "When I got there I didn't realise it was stuck down an embankment, on the opposite side of the canal! I called on Insp Jack Alderson, who is swift water rescue trained, and Hereford and Worcester fire service. They had the equipment to enter the water and waded across to the baby badger - who was not very pleased to see them! They managed to get her into a basket and bring her back to safety. I took her to Vale wildlife for a check

over". At the time the badger was too young to be completely independent and so was reared at Vale before her release. Hopefully she has kept out of trouble since!



Swans reunited

ARO Steve Davies: "In April I rescued a swan that had become trapped behind a fence for four days, after a misjudged landing. The swan had found itself on the wrong side of a carp net enclosure on a reservoir in



Bromsgrove. After a little patience I managed to gain her trust and caught hold of her. I released her back to her mate on the correct side" True love!

More Abandoned Cockerels!

Insp Seddon: These two were found on a housing estate in Shrewsbury, and had been flitting around various gardens giving unwanted early morning 'wake up' calls for the local residents! The grey one was doing a good impression of road runner, so it took me a while to catch him - much to the delight of the locals! There were a few poultry keepers in the street, but nobody claimed them"



These two ended up being transferred to a poultry rescue and were rehomed.

Sadly, these were two of many cockerels and chickens abandoned in 2021 and finding space has been even more difficult with the arrival of bird flu.

Glue Trap

ARO Rachel Ward: At the start of 2021, Rachel attended a buzzard with its wing allegedly trapped in cardboard. It turned out the poor bird had his wing stuck on a glue trap! "Whilst I was on my way, luckily the buzzard managed to free himself. I attempted to catch him, but he was extremely alert and managed to fly away - he was very lucky to escape



with just a few feathers missing". The incident details were passed onto our press team to release a piece to raise awareness.

As officers, we often pass details to our press team in the hope that we can gather more information from the public, or to raise awareness.

Another amazing rope rescue

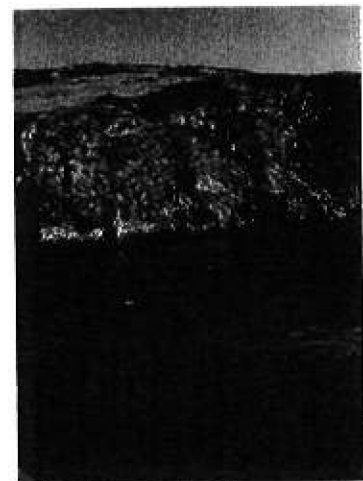
Insp Nayman Dunderdale: As one of our highly trained rope rescue officers, Nayman is often being called upon to attend rescues of animals in places where not many of us like to go....

"I was part of the National team assembled to rescue three sheep on a steep sided cliff face near Cardigan bay. Despite being hampered by steep gradients, gorse and blackthorn bushes, falling rocks, razor sharp edge rocks rubbing rope lines and a changing tide the rescue went smoothly. Each sheep was caught on the steep slopes, bagged and lowered



down to slippery rocks on an ebbing tide. The boat crew expertly maneuvered to land a team member, who loaded the sheep onto the boat, jumping back on during a tide surge and waiting for the next. During the day a

report came in that another four sheep had gone over a cliff 20 minutes north of Cardigan a couple of days earlier. The



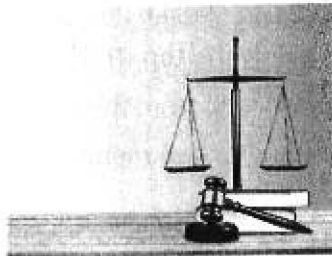
decision was made to assemble the teams the next day and attempt a rescue. Two rope teams were needed again: the first lowered 3 on to the expanse to herd the sheep, the other team waiting to set up anywhere along the top of the 100m or so coastal path above. The sheep obligingly herded themselves into a rock crevice 30m below the top. The other team lowered and all four were bagged and returned to the top with help from the farmers quad. Whilst being hauled up the sheep bag got stuck on an overhang so two members had to ascend and held the lines to run smoothly"

A fantastic rescue effort by Nayman and all of our rope and boat rescue colleagues.

Cat took on more than she could handle

Insp Claire Davey: "Whilst on call I went to a cat in Hereford that had gotten herself into a bit of a pickle! The local farm cat had been scrounging in the callers recycling, and gotten her head stuck in a can! Luckily, she waited patiently in their garage for me to rescue her. I thought I'd have to take her to a vet, but fortunately I was able to remove the can on my own, and the cat had no injuries besides a little bald patch. She was released on site and the caller secured their recycling!"





JUSTICE SECTION

Another successful year in the courts for our officers and the RSPCA. A great deal of difference has been made to numerous animals' lives now, and in the future. The following are some great examples of justice being served.

First ever Prosecution

Insp Claire Davey: In December 2019, Claire inherited a case from our Special Operations Unit (SOU), regarding a dog that was beaten in a lift. This was Claire's first case investigation as a recently graduated Inspector at the time. Rico is a beautiful Presa Canario and sadly



there was CCTV footage showing the incident of him being cruelly treated by his owner at the time. Following months of delays because of the pandemic, in 202 Rico's owner received his sentence - an 8 week prison sentence, disqualification from keeping animals for life, and deprivation of Rico. "I couldn't be more chuffed with the results of my first court case!". Rico went on to be rehomed - and get the life he deserves.

Shropshire woman jailed and banned from Keeping Animals for life

DCI Thea Kerrison:

In late December 2020, Thea was called to a dead horse in the Bridgnorth area of Shropshire. "The weather was so cold, I remember there was snow on the ground and it was freezing temperatures. The thoroughbred horse was lay on the ground with no rug and no food was visible. She was so thin, I could clearly see her ribs". After a full investigation, the vets report suspected that 'Diamond' the thoroughbred had died from malnutrition and hypothermia. Diamonds owner was found guilty at Court and sentenced to 20 weeks imprisonment and a lifetime ban on all animals.

Telford couple banned from Keeping Animals for life

Insp Kate Parker:

In 2020 Kate was called to a house in Telford where Portuguese Water dogs and Bouviers de Flandres were being commercially bred in terrible conditions... "The window to the left of the front door, and the front door itself, had a thick layer of a black substance, and the smell that was coming from within was foul". The vets report concluded that the needs of the dogs were not being met and the couple were found guilty, receiving £1,800 court costs and fines, and a ban on all animals. They were given 21 days to rehome their remaining animals.

People Matters...

Farewell Insp Kate Parker



Inspector Kate Parker decided to hang up her epaulets in 2021 after years of frontline animal welfare work and numerous case investigations. Kate has joined Naturewatch foundation and is carrying on her animal welfare work - currently helping the animals of Ukraine.

Farewell Glenn

Even though Glenn was not a member of the West Mercia team, he was often in the West Mercia area helping out animals in need and so it only feels fitting to mention him in our report. Glenn decided to hang up his Animal Rescue Officer uniform in 2021 and say goodbye. Glenn joined the inspectorate in 2018 and was a valued member of the Gloucestershire and Warwickshire team. Some good news though... Glenn will be volunteering as a wildlife casualty volunteer and helping out at the Holdings - Worcester Branch! Glenn is now settled in his new job with the Ministry of Defense.



Hello Nat!

We are very lucky that Inspector Natalie Avery decided to join our West Mercia team in 2021. Nat came to us having worked many years covering Manchester and surrounding areas. A little more rural here but Nat has fitted in perfectly to our group and has hit the ground running!

A new little West Mercian...

A massive Congratulations to Inspector Emily Cheeseman and her family who welcomed little Robin into the world. Emily is currently on Maternity leave enjoying the new addition to the family!

We continue to work closely with our partner agencies to ensure animal welfare across our counties. To all branches - we are eternally grateful for your contribution and help to our work and the work of animal welfare.

That's all Folks!

The West Mercia Team

