

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.

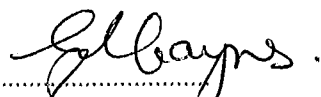
The Trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine the other operational and business risks, which have been identified as:

- 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.

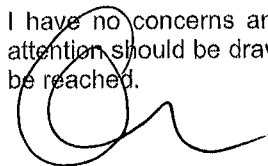
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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
		2022	2022	2022	2022	2021
	Notes	£	£	£	£	£
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
		2021	2021	2021	2021
	Notes	£	£	£	£
<u>Income from:</u>					
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
<u>Expenditure on:</u>					
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.

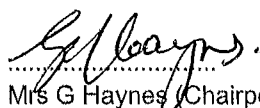
RSPCA WORCESTER AND MID-WORCESTERSHIRE

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

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-imbursement 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 Number	2021 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 funds 2022 £	Unrestricted funds 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	-	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	12,130	1,434,469
	Depreciation and impairment								
	At 1 January 2022	-	-	-	41,340	21,738	15,083	-	87,974
	Depreciation charged in the year	-	-	-	9,077	-	1,200	633	14,181
	At 31 December 2022	-	-	-	50,417	21,738	16,283	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	-	-	-	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)
	<hr/>
At 31 December 2022	18
	<hr/>
Carrying amount	
At 31 December 2022	18
	<hr/>
At 31 December 2021	19
	<hr/>

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

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
	<hr/>	<hr/>
	25,402	23,238
	<hr/>	<hr/>

18 Creditors: amounts falling due within one year	Notes	2022 £	2021 £
Deferred income	19	29,792	-
Trade creditors		20,437	27,700
Accruals and deferred income		14,178	4,707
		<hr/>	<hr/>
		64,407	32,407
		<hr/>	<hr/>

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	-
	<u>29,792</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	29,792	-
	<u>29,792</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 January 2022	-	-
Resources deferred in the year	29,792	-
	<u>29,792</u>	<u>-</u>
Deferred income at 31 December 2022	29,792	-
	<u>29,792</u>	<u>-</u>
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:

	Movement in funds			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	Balance at 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
	<u>1,232,471</u>	<u>45,066</u>	<u>(155,427)</u>	<u>329,254</u>	<u>1,451,364</u>	<u>48,554</u>	<u>(184,079)</u>	<u>381,583</u>	<u>1,697,422</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 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:

	Balance at 1 January 2021	Movement in funds			Movement in funds			Balance at 31 December 2022
		Incoming resources	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£
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 2022 £	Restricted 2022 £	Designated 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Designated 2021 £	Total 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).

