

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

**WIRRAL & CHESTER
BRANCH**

(Registered Charity No. 219766)

Patron: HER MAJESTY THE QUEEN

ANNUAL REPORT AND ACCOUNTS FOR 2020



A few of the many cats & dogs we re-homed in 2020.

1. REFERENCE AND ADMINISTRATION

CHARITY NAME: RSPCA WIRRAL & CHESTER BRANCH
REGISTERED CHARITY NUMBER: 219766
MAIN ADDRESS: CROSS LANE, WALLASEY. CH45 8RH

BRANCH TRUSTEES

CHAIRMAN : MRS A.M. PRESTIDGE

HON. TREASURER: MR K.W.T. CROWDEN ACIB

HON. SECRETARY MS M.
SHILLIDAY

MEMBERS: MISS J
GODWIN
MR A MILNE
MRS P
MARCHAL
MISS M
STATHER
MRS A (co-opted 18th June 2019)
CARTER
MRS E BURKE (co-opted 18th June 2019)

Appointment of Trustees:

Trustees are elected from Branch Members at the Annual General Meeting (AGM), to carry on the work for the next year.

The Committee shall consist of no less than 7 and no more than 14 elected members.

The elected Committee can co-opt up to 3 persons who shall become members until the next AGM.

BRANCH MANAGEMENT

BRANCH MANAGER: PETER HATTAM **ANIMAL**
CARE MANAGER: KAY HAWTHORN

MAIN INDEPENDENT ADVISERS

INDEPENDENT EXAMINERS: MCLINTOCKS (NW) LTD

BANKERS: LLOYDS BANK PLC

CUSTODIAN TRUSTEES: CHARITY COMMISSION

MAIN BRANCH FACILITIES - WIRRAL ANIMAL CENTRE

Telephone: 0151 – 638 - 6318

OPENING HOURS: 12.00 A.M. – 3.00 P.M. EVERY DAY (Closed Thursday)

(Hours & operational procedures adjusted throughout the year due to

Covid restrictions)

**TO REPORT GENERAL CRUELTY TO/OR NEGLECT OF ANIMALS THEN PLEASE CONTACT
THE RSPCA NATIONAL CALL CENTRE - 0300 - 1234 - 999**

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

2.1 Governing Rules:

The Branch is constituted as an un-incorporated association and has its own charitable status. The Branch works within a constitution and rules that are laid down by the RSPCA Headquarters.

It receives guidance via documentation and from Branch Support Advisers employed by the National Society who regularly attend Branch meetings.

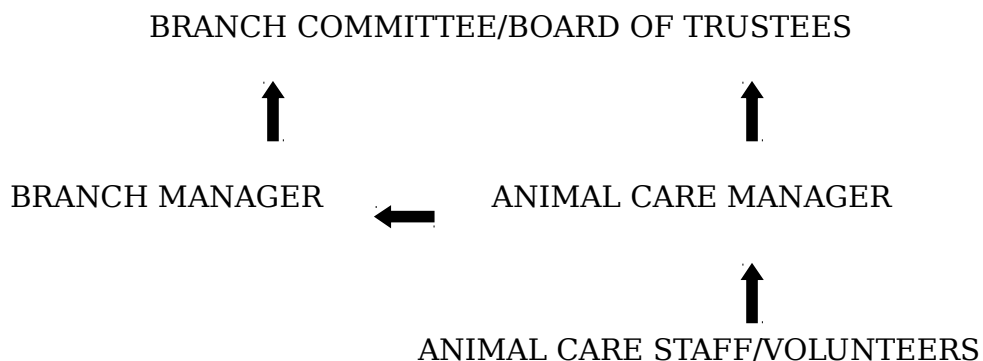
2.2 Trustee recruitment and appointment

Trustees are elected from Branch members at each Annual General Meeting to set the general direction and to establish appropriate policies for the Branch for the forthcoming year.

2.3 Policies and procedures for induction and training of Trustees

All new Trustees receive a guidance pack from Headquarters and the Branch offers an induction via the Branch Manager. This can be tailor-made to meet each Trustee's requirements. The National Society hold workshops for new and existing Trustees, covering their responsibilities, roles etc. as required.

2.4 Organisational Structure



Decision making processes

The Trustees meet normally every six - eight weeks and receive overviews on developments and performance from the Inspectorate, the Animal Care Manager and the Branch Manager. They receive a review of the financial performance, (Income and Expenditure) at each

meeting, from the Hon. Treasurer. They also receive information regarding complaints made and actions taken to resolve such matters.

They discuss policy-related matters and determine the general direction in which they feel the Branch should proceed.

They review the operations of the Animal Centre and Chester Shop and related matters on an ongoing basis and determine new pricing structures and review existing policies. The Branch management ensures that these are implemented and report back on progress.

Independent advice is sought from advisors, as required.

The Branch has formulated a survival plan, which will help to determine the future direction of the Branch that will help to secure our continuing success. This Plan is reviewed on an on-going basis as needs demand.

Trustees responsibilities in relation to the financial statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable law & UK Accounting Standards (UK Generally Accepted Accounting Practice). The law applicable to Charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true & fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of Charities SORP
- Make judgements & estimates that are reasonable & prudent
- State whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to do presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that 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 2011, the applicable Charities (Accounts & Reports) Regulations and the provisions of the trust deed.

They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

In the interest of transparency and accountability to our donors we publish our Annual Report and Audit/Examiners Report on our website and annually on the Charity Commission website. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

2.5 Branch's Objectives and Public Benefit Statement

The RSPCA Wirral & Chester Branch is an unincorporated charitable association and a separately registered charity of the RSPCA helping to carry out its direct animal welfare work in the Wirral, Ellesmere Port and Chester areas.

Our Mission is - to offer a forever home to pets who need it & provide joy and happiness to their new family.

Our Objectives are

- (i) To promote the work and objectives of the National Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means, in***

accordance with the policies of the Society and Branch in place at any time and within the resources available to us.

(ii) *To raise funds towards operating costs and to carry out local animal welfare work.*

The Trustees review the outcomes and achievements of our objectives and activities for the year, to ensure that we remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance issued by the Charity Commission.

Under the Charities Act 2006, the advancement of animal welfare is recognized as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by the Society, that treating living creatures with compassion has a moral benefit for the public - as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large and also aims to help people most in need with the care of their animals. The next section highlights the Branch's main activities and demonstrates the benefits provided to the public. All of our charitable activities focus on promoting kindness and preventing/suppressing cruelty to animals and are taken to further these purposes for the public good.

2.6 Charitable activities pursued for the public benefit

We support our local Inspectorate by taking in free of charge, mistreated or abandoned animals that they bring to us. This includes pets whose owners may suffer ill-health and can no longer look after their pets properly, or suffer a significant financial change, or where sadly the owner has died.

In addition to providing education, information and advice, the Inspectorate rescues animals in distress and enforce Laws in place against the cruel mistreatment of animals in England and Wales, by bringing prosecutions where necessary. This work is key to the "prevention and/or suppression of cruelty".

As the Branch operates with an Animal Centre it is possible to offer re-homing opportunities each year to hundreds of needy cats and dogs.

We also take in lost pets or stray cats and attempt to reunite them with their owners (stray dogs are the responsibility of the local Council, but we continue to support their work where we can).

This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents or through being scared or intimidated by their surroundings. All such animals are logged and wherever possible are returned to their owners through the various "lost & found" schemes..

Animals in our care receive veterinary treatment as required, vaccination, neutering, micro-chipping and are assessed for re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination.

Neutering helps to prevent and control unwanted animals and unnecessary breeding.

We re-home animals in our care at a subsidised cost to people willing and able to have and look after a companion animal. Whilst we recognize that companion animals provide measurable benefits to people's physical and mental

well-being we consider the re-homing of animals in our care and reducing animal suffering as our top priorities.

Our policy is to charge a reasonable adoption fee and we aim to highlight the ongoing personal and financial commitment of pet ownership. It is not in the best interests of animals and would therefore fall outside our objectives, to re-home to anyone who could not afford to look after them properly. Similarly, we will look to assess the animals in our care to ensure the best possible match to a new owner and home.

We provide neutering, stray cat and micro-chipping schemes in our area. These schemes help to reduce the number of unwanted cats, dogs and other small animals and help owners to neuter and micro-chip companion animals, thereby promoting responsible pet ownership. Over time it will also help to reduce the burden on re-homing centres like our own.

We provide an emergency consultancy service with local vets to ensure that sick animals can at least be seen by a vet so that they are not suffering unnecessarily. Any treatments required must then be provided by the owner – as it is their responsibility to provide for their pets as responsible pet owners.

We respond to enquiries from the public (both directly and via the Society's National Call Centre) about animals locally and further afield. The public benefits from knowing that we can and do intervene to assist animals in need. We also offer animal care advice via our telephone help lines and websites, which helps to benefit the public through the promotion of responsible pet ownership.

We provide volunteering opportunities for those who wish to support our work, including, fostering helping at the Animal Centre and fundraising. This benefits local people and companies by providing the possibility of supporting our cause and doing work which is compassionate and rewarding.

2.7 Remuneration of key management personnel

The Branch Manager has been in post since 2000 and the current Animal Care Manager (ACM) has been at the Centre since 2007 and as ACM since 2009. At appointment their remuneration was agreed at current market rates.

Since that time cost of living increments have been applied for all employees and staff pay has now been brought slightly above the government's living wage program and was implemented by October 2019.

However, pay rates still cannot be deemed to be generous and will continue to be reviewed annually.

2.8 Risk Management Statement

The Branch has continued to review its financial position by looking for further reductions in expenditure and seeking to increase its regular monthly donations and other sources of income.

Clearly, the Animal Centre provides the Branch and National Society with a significant facility that helps to re-home hundreds of animals each year, but it also represents the largest costs to our operations. The Branch's priority is to maintain this facility and whilst we are still reliant upon legacies and grants, this is to a much lesser extent than has been the case in the past.

Trustees have continued to review the Branch's financial position and have reduced the level of designated reserves to £50,000 to ensure that any legal requirements to pay redundancies and to meet other Branch commitments are covered. They have also adopted a "Survival Plan" that, if required, will see further cutbacks in staffing and operational costs to secure the long-term future of the Animal Centre moving towards a "breakeven" basis.

The decision to convert the kennel block into another cattery has proven to be extremely successful and has increased re-homing opportunities for cats, as well as helping to secure

the Branches longer term future in directly assisting animals brought to us via Regional Inspectorate staff, especially case animals (prosecutions pending).

Whilst it was necessary to convert the kennel block in this way, the Branch has now also extended what was a two kennel block into a five kennel block, that allows us to take in – up to seven dogs – directly from the Inspectorate.

We have decided that as ours is only a small block, but with enhanced facilities (exercise compound, agility/play paddock, plus large field on site, plus access to local walks and the local beach) we can provide better facilities and enrichment opportunities for those dogs that are either “case” (still going through the judicial system – and will be with us for some months) – or the less fortunate or favoured dogs – elderly or specific breed types.

The trustees refurbished our existing Charity Shop in Chester in 2017 and it re-opened in November 2017.

Since that time, we had seen a drop-off in support and takings (which was always a risk with the short-term closure), but volunteers are working hard to re-establish its popularity. This progress has been interrupted by the introduction of the coronavirus in December 2019.

COVID 19 (December 2019 onwards)

Clearly, with the impact of Covid 19 – mainly impacting from March 2020 onwards, we have had to review our operations and the impact that this has on staff, supporters and the future business.

On the 25th March 2020, we saw the Animal Centre close to the public and the closure of the Chester Charity Shop. This immediately impacted on likely income streams from re-homing fees and sale of goods.

Income from re-homing fell dramatically when the Animal Centre was closed under strict Covid rules and no visitors were allowed on site. As restrictions eased, re-homing was able to take place via -on-line applications and staff dropping off re-homed cats. Whilst the number of re-homed cats fell in 2020, we still managed to re-home over 600 cats, compared to around 740 in 2019. This forced closure and reduction, resulted in a loss of Animal Centre income to the tune of around £38,000 last year. The drop in income from the Chester shop also fell by around £1,500 per month. Monthly donations don't appear to have been significantly affected, and to date we have seen no significant drop-off in support.

Whilst income looks healthy due to the large legacy received in 2020, without this, our income level would have been nearer £261,000 which would have seen a shortfall of around £116,000 compared to a shortfall of circa £65,000 in 2019. Overall, income fell therefore by around £50,000 in 2020 due to covid restrictions and the lockdown periods.

However, Covid also meant that there would be a reduction in some costs, as the movement of cats was now restricted and as we had fewer cats – we saw a reduction in vets fees, feed costs, litter, etc. Overall, therefore, the loss of income versus expenditure was going to impact on reserves by around an additional £4,000 per month, for the period of the lockdown.

The government's furlough scheme and subsequent SSP recovery scheme, has meant that the cost of staffing has not had any significant impact on the Branch. Only one member of staff has been furloughed (by agreement) and two other members of staff believed they had a form of Covid – so self-isolated in line with the relevant guidance. I am pleased to report that both have recovered and are now back in work. During the second lockdown period, the BM agreed with the Chairman to go onto furlough (his wife was identified as being in the higher risk category) and one other member of staff was placed on flexible furlough as the business requirements lessened due to re-homing opportunities falling.

Although volunteers were isolated from coming into the Animal Centre since the lock down, one of our AC shop volunteers Chris McDonnell – who had already self-isolated before the lockdown, contracted Covid and sadly passed away in April – she is very sadly missed. Chris was the backbone of the AC shop and together with the other volunteers helped to raise over £5,000 each year, as well as supporting our Branch operations in so many different ways.

Due to Covid and restricted access by the public plus Chris's sad demise, the decision was taken to close the AC shop for the foreseeable future, until Covid becomes more manageable and a level of normality returns to our AC operations.

The Branch successfully secured a £5,000 covid grant from Support Adoption for Pets, which we received in April.

As the branch knew it was due a substantial legacy (circa £190,000)- but the timing was unknown, we were carefully monitoring our levels of income and expenditure, but also knew that it would be possible to secure a loan - if this proved necessary. However, the legacy for £246,000 was received in April 2020 and has significantly reduced monetary concerns for the foreseeable future.

The Branch also received its annual Door to Door allocation from HQ - circa £25,000 plus a one-off grant of £17,000 from HQ to help with the Covid 19 issues.

Whilst Covid is a matter of great concern in terms of its human impact, both physically and mentally, the Branches current financial position is of much less concern at this time - BUT - it is clear that Covid will be with us all for many months or years yet and that there will be further financial impacts as we proceed.

However, we believe that with the mix of help we provide to both the Inspectorate and members of the public, together with the facility to offer safe haven (until re-homing) to both case animals and re-home animals, together with our respected reputation for the work we do and the number of cats (especially) and dogs that we re-home, we have a better long-term future and a strategy in place to adjust operations to meet most eventualities.

Therefore, 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. The trustees continue, therefore, to adopt the going concern basis of accounting in preparing the financial statements.

Since the start of the pandemic in January 2020 it has been recognised that the Covid-19 Pandemic has had an adverse financial impact on the charity and will continue to do so in the near future. Notwithstanding that, the trustees are satisfied that the charity has adequate reserves and that it is appropriate to continue to adopt the going concern basis of accounting in preparing the financial statements.

With the continuing support of the public, we can continue to build upon our success.

We re-home animals that are unwanted or cannot be looked after fully, sometimes due to a change in circumstances for their current owners.

The animals in our care are found new homes with a loving family, who are willing to give a companion animal a second chance.

Here are a few from last year.



3. CHAIRMAN'S REPORT FOR THE YEAR 2020

ACHIEVEMENTS & PERFORMANCE

In 2020 the Animal Centre re-homed 21 dogs (42 dogs in 2019), and 558 cats (794 in 2019) in total 579 (836 in 2019). Towards the end of 2019 our financial position was becoming a concern, but we had received a notification of a significant legacy (received in April 2020) that has helped to ease these concerns and our financial situation has become much healthier.

We continue to help both the National Society and Region in taking in case and Inspectorate "at risk" animals and this reduces their need to use the services of Private Boarding Establishments (PBE's) whilst retaining funding within the RSPCA set up. We retain the honour of being the number one RSPCA cat re-homing centre in the North Region (possibly the country).

Discussions have continued between Branch managers and RSPCA Regional representatives, and the new CEO (Chris Sherwood) visited the Animal Centre in 2019 to discuss future

working relationships. It is accepted that the Branch is well run, significantly contributes to the work of the Inspectorate and National Society and has an extremely cost effective and good working relationships with Upton vets and other local veterinary practices. These relationships are essential to our continuing success in re-homing the cats and dogs in our care.

Despite the reduction of kennels from the original 24 kennels to 5, we still manage to re-home a similar number of dogs that we achieved when the full kennel block was open. This reflects the hard work and commitment of all the staff at the Centre. Our thanks go to the Animal Centre Manager Kay Hawthorn and the dedicated staff for the hard work, effort and care that they all provided especially through such a challenging year with the Covid virus impacting on more than one occasion.

As always, we still wish to offer a vote of thanks to all our volunteers even though their input was impacted by the closure to the public in March because of Covid and the same thanks to our few but loyal volunteers that staffed the Charity Shop in Chester during the first quarter, until its temporary closure at the end of March, also due to the Covid restrictions. The Shop remains closed, but hopefully will re-open mid 2021.

Similarly, events in 2020 were cancelled (no Dog Show/Summer Fair or Christmas Fair) due to the restrictions which meant a further loss of income to the tune of £3,500 to £4,000.

In terms of offering a welfare neutering scheme to the public, the Branch has over the last decade, neutered around 2,000 dogs, over 6,500 cats and around 300 rabbits. During this time, therefore, over 8,500 animals have been neutered and this will significantly reduce the number of unwanted strays/pets.

Such provision will remain in the longer term as this has a dramatic effect on reducing the pressure on the Animal Centre in taking in unwanted animals. We then look to give them a second or third chance in finding a new loving home and owner(s).

As Chairman, I would like to thank my fellow Trustees who give of their time freely in not only attending meetings, but supporting other fundraising events as well, (sadly not as many in 2020).

I would also like to thank members of the public, who by making their donations of cash/goods and time, enable the Wirral & Chester Branch to continue to provide services to the local community as well as the National Society Inspectorate and animals they rescue.

In April 2020, we had to say a sad farewell to Chris McDonnell, who had again been a staunch long-time supporter of the Branch and started up and ran the Animal Centre Shop - helping to raise funds to re-home the animals in our care. Chris sadly caught the Covid 19 virus and passed away shortly afterwards.

Mrs A Prestidge

Chairman

LOCAL INSPECTORATE ISSUES IN 2020

2020 is not a year on which I look back with satisfaction or pleasure. In my 25 year history with the RSPCA, I would undoubtedly say it was the most challenging.

We knew at the beginning of the year that the RSPCA was facing financial difficulties and that some drastic changes would need to be made and that some of those changes would affect frontline staff. What we didn't count on, was a mystery virus emerging from China that would shut everything down, make fundraising impossible and push the RSPCA further into the red.

During the first lockdown, it was confirmed that the inspectorate would be classed as key workers, but only in relation to emergency and urgent incidents. With the reduced workload, a decision was made to furlough a percentage of the group. Our remaining staff were issued with the relevant PPE and were given strict instructions on risk assessing every incident and making sure that they were able to keep themselves and the public safe.

From the 6th April 2020, our call centre stopped running a 24 hour service and remained shut between the hours of 22:00 and 07:00. We knew from data collected in previous years, that the impact of shutting down our phone lines at night, would be relatively small.

As the year progressed, government advice remained fairly fluid and our executive leadership team struggled to keep up with the continuous changes and ambiguous messages. To add to our problems, Wales, which is on western border, had its own rules. This made cross border working more difficult than normal.

As it became clear that the virus was here to stay and would continue to have an impact on the RSPCA's finances, a decision was made to bring the planned organisational review and restructure forward. It was accepted that it was the only way to save the organisation from financial collapse. From very early on, it was clear that no department would escape unscathed.

As part of the organisational review, the positions of Animal Collection Officer (ACO) and Animal Welfare Officer (AWO) were disestablished and a new role of Animal Rescue Officer was created. Inspectorate positions were reduced and group numbers were reduced from 35 to 32.

By October, the Cheshire group had merged with the Merseyside group. The combined group has 15 (11.8 FTE) members - 1 chief inspector, 2 AROs and 12 inspectors.

Although the year brought its challenges, staff were still out rescuing animals and bringing prosecutions.

In January, a female from Frodsham in Cheshire pleaded guilty to causing unnecessary suffering to her dog by failing to seek veterinary treatment. When inspector Leanne Cragg was called to investigate, she was told that the dog had died a few days earlier. The owner did however admit that the dog was underweight, was vomiting and had diarrhoea before it died. Suspecting that the dog had been neglected, Leanne made an application to exhume the body. A post mortem later proved that the dog was emaciated and had chronic kidney failure.

The owner received a £300 fine and was ordered to pay £1000 in costs and a £32 victim surcharge. She was also banned from keeping or owning animals for 5 years.

In March, a female from the Wirral area was convicted in court for the neglect of a bull terrier type dog. Inspector Anthony Joynes described the case as the worst of his 12 year career. By time the RSPCA became involved, the dog was already emaciated and had a huge

fetid gaping hole in its neck. The dog had clearly been collapsed for a number of months and there were infected wounds all over its body, some which were down to the bone. The examining vet had no choice other than to put the dog out of its misery.

The owner was banned for 6 years from keeping or owning animals and was also given a 12 month community order and made to carry out 160 hours of unpaid work. In addition, she was also made to pay costs of £1305.86 and a £90.00 victim surcharge.

In November, a male from the Chester area was convicted of causing suffering to an 11 year old Staffordshire bull terrier dog . The supporting veterinary surgeon found five sharp trauma wounds to the neck, shoulder and left forelimb. Inspector Pamela Bird found the dead family pet at the bottom of the garden behind a tyre and sandpit. The defendant was jailed for 26 weeks and also received a lifetime ban from keeping and owning animals.

When the first lockdown began in March, a lot of businesses weren't very well prepared. Employees of non- essential businesses were left sitting at home, with not a great deal to do. Schools were also caught off guard and a lot of parents were forced to try and home-school their children for the first time.

A limited amount of exercise outside was permitted and it seemed like everyone had turned into a serious runner, jogger, cyclist or walker. Every canal towpath, country park and local lake was bursting at the seams with people taking in a bit of sun and fresh air. The result was that no injured goose, duck, moorhen, swan, fox, wild rabbit or sheep went unnoticed.

Although our call centre limited the number of calls that filtered through to the group, we were still relatively busy by time summer arrived. Listed below are just a few of the more memorable (for good reasons and bad) collections and rescues from 2020.

Our Water Rescue Team was called again to another swan in distress. This time in the Liverpool area. The swan had been shot multiple times with an air rifle. After a successful rescue, the swan was taken to a local vets in the Liverpool area. An X-ray showed that the swan had four pellets embedded in its head. Sadly, she was so severely injured that she had to be put to sleep.

Inspector Anthony Joynes was called to Appleton Reservoir in Warrington after a member of public reported seeing a coot caught in a deep overflow channel. Inspector Joynes climbed into the overflow and then had to run after the coot to catch it. Once in his grasp, Anthony climbed out and returned the coot to its waiting parents and siblings.

Inspector Joynes was called out to a cat rescue on John Lennon Drive, on what would have been John Lennon's 80th birthday. A four week old kitten was found alone and cold by some students. After warming up the small bundle of fur, it was taken to Wirral animal centre. Anthony searched the area, but no other kittens were found. We were unable to establish if it was abandoned or a feral. Local and national press had a field day with the puns - "Help!", "All You Need is Love", "Hard Day's Night" etc, etc.



In November, we were still licking our wounds, when bird flu struck. We were notified that a poultry unit in Chester had a confirmed case of bird flu and we were told it was likely that it would spread to the wild bird population. Needless to say, we didn't have to wait very long before we had reports of wild birds looking listless and swimming around in circles. Collecting dead and dying wildlife is every inspector's nightmare, but thankfully the problem hasn't escalated to epidemic proportions.

The past year has not been any easy one, but as we look back on the year, we are thankful that we were able to continue to operate a welfare service for those animals most in need. We are also thankful that senior management were quick to respond to the financial crisis and put a plan in place that will undoubtedly secure the RSPCA's future.

I would like to thank everyone that supported us during the past year, particularly the branches, who continued to take animals from us, despite not knowing when they would be able to rehome them.

Chief Inspector Brett Witchalls.

4. FINANCIAL REVIEW

HONORARY TREASURER'S

REPORT

The balance sheet at £1,014,934 appears to be healthy and cash at hand has increased to £237,660 due in the main to a large legacy received in April 2020.

Donations and gifts have increased slightly, which has been positive considering the impact of the coronavirus generally.

Legacy income increased in 2020 due in the main to one major legacy but we know that such income fluctuates year on year - but our reliance upon such income is seen as "comfortable" within our forecasts.

Income from "case" cats has increased as the Branch is providing a significant facility via the WRC cattery to house case cats that would otherwise be placed into Private Boarding Establishments (PBE's). This reduces costs for the National Society whilst also providing a better level of care and retains funding within the RSPCA framework.

Staffing costs have increased due to the appointment of an additional animal care staff member as well as the ongoing move to implement the government's living wage provision - which I am pleased to say the Branch has not only adopted - but exceeded. The coronavirus did have an impact on staffing as we proceeded through the various stages of lockdowns etc in 2020 and into 2021, but staff were protected during this period as they are the mainstay of our support for the animals in our care.

Trustees have continued to review expenditure and income sources in an effort to maximize existing resources.

These actions are helping to extend provision into the future, significantly reducing our reliance on legacies, so that we can at least maintain our current provision.

Efforts are continuing to attract regular donations by way of monthly direct debits and this has seen a continued level of success again over the past year. This strategy will continue, as it provides a greater certainty of ongoing funding and increases our reclaim of Gift aid each year.

The risk assessment and level of reserves required, has been amended to reflect our change in fortune, although members can see how important it is to continue to seek new opportunities to raise funds and to seek legacies, to help meet the running costs of the Animal Centre and our other activities.

The welfare neutering, assisted treatment schemes and stray cat policies have all helped to improve the plight for animal welfare and decrease the number of unwanted animals within our catchment area.

It is important that we also recognise the worth and contribution that our staff make, without them and our loyal team of volunteers, our facilities would not be able to provide the care that we currently provide to our animals whilst they are resident with us.

It is pleasing to note that income from the door to door collection scheme continues to be successful and has been maintained at a level of around £25,000 per annum. We thank all those who decided to support our ongoing success in dealing with animal welfare and cruelty issues in our catchment areas.

Income from the Chester Shop and Animal Centre shop was significantly reduced in 2020 due to their closure and albeit that the Chester shop may re-open in 2021, there had been and will be a significant loss in income during this period.

Whilst our immediate and longer term future is more secure due to the difficult decisions and actions taken by Trustees and receipt of a significant legacy in April 2020, it is still important that we receive the continuing support of our local community and legacies remain crucial to our continuing long-term success.

Going concern & COVID impact

Although the coronavirus has significantly affected operations across the country (and the world), 2020 was still seen as a success both in terms of re-homing significant numbers of cats and dogs from our care and an upturn in our financial position.

The forecast for 2021 is similarly encouraging, as clearly progress is being made with mass vaccinations and the government's roadmap beginning to see a lifting of restrictions. 2020 shows that we can continue to operate very successfully, despite the impact of Covid-19 and with further legacies in the pipeline, then our future looks set for the foreseeable future.

We had to adapt our operational activities to cope with "lockdown" and the gentle release from Covid's grip, and it will obviously affect the way we move forward. Although it is clear that the impact from Covid 19 will impact on our business operations, future income streams and general level of activity the trustees retain their view that the charity has adequate resources to continue in operational existence for the foreseeable and longer term future.

For this reason, it continues to adopt "the going concern" basis in preparing the financial statements.

Finally, may I remind supporters that the Wirral & Chester Branch is self-financing and receives no Government funding. The costs of providing our facilities and the support we provide to the local community are significant and we need the continuing support and donations from members of the public, to secure our long-term future.

Anyone wishing to support the Branch's work should ensure that donations/legacies should refer to the

"RSPCA Wirral & Chester Branch" and not simply "RSPCA" and to avoid any misunderstandings, should quote our Charity number 219766.

BRANCH POLICIES

RESERVES POLICY

Policy: To maintain reserves at a level equivalent to at least three months net running costs.

Currently the free reserves amount to £252,854 and three months running costs amount to £94,620

Rationale: The Branch wishes to ensure the continued operation of its facilities and welfare schemes in the Wirral Ellesmere Port & Chester areas. It believes therefore, that such a level of reserves is necessary to enable the Branch to provide a level of stability and certainty, whilst ensuring that there is a sufficient timescale for forward planning. To this end trustees are retaining £50,000 to ensure that they can achieve their aims.

EXPENSES POLICY (to include volunteers)

All staff/volunteers can claim local mileage in accordance with the agreed mileage rates in place at that time for home visits and approved journeys.

For non-local journeys, reasonable petrol costs may be claimed. Tunnel fees/tolls can be claimed where this is the most efficient means of reaching a destination.

HEALTH AND SAFETY POLICY

The Branch has adopted a Health and Safety Policy, which is underpinned by procedures and guidance, as appropriate. The Policy is signed by the Chairman on behalf of the Branch Committee and is reviewed annually.

The day-to-day operation of the policy, procedures etc. are the responsibility of the managers employed by the Branch. Everyone, however, has a responsibility for their own Health, Safety and Welfare and for other visitors/users and welcome suggestions for improvement from our staff and other users.

In view of the impact of the coronavirus, the Branch is currently looking to implement a Mental Health and Welfare Policy which if adopted, will be added to the Health & Safety Policy, as we recognise the significant impact that this has had on staff and volunteers during the past year and its impact for the foreseeable future.

FUTURE PLANS

The Branch will continue to look at areas to reduce costs and increase regular income streams (e.g. monthly direct debits), but will also pursue a policy to not only continue with general levels of good maintenance and repair, but to find ways to upgrade and improve facilities. This will ensure, wherever possible, that we retain a more maintenance free environment that will help to reduce costs in the longer term and enable managers and staff to continue to give priority to animal health & welfare into the future.

K.W.T.Crowden

Hon. Treasurer.

HOW YOU CAN HELP THE ANIMALS IN OUR CARE

The cost of running the Wirral Animal Centre is over £1,000 per day.

We receive no direct financial support from the Government and relatively little direct funding from the National Society (other than specific grants to help with neutering), which is also experiencing difficult times financially.

We rely completely on fundraising, donations and legacies to keep the Centre open and to offer our schemes of support.

The Government has given charities like ours a boost by setting up its "Gift Aid" scheme, where we can claim the Tax back on any donation that a UK taxpayer makes to us. We are

able to set up direct debits with your bank if you wish to make regular monthly donations. This is something that has been increasing over the past 18 months but that we need your support even more, so that reliance on legacies is minimized. This facility adds over £5,000 each year in additional income.

If you would like to help, then please contact Peter Hattam-
peterhattam@btconnect.com - or you can telephone - 0151-638-6318 or
write to us at the RSPCA Animal Centre, Cross Lane, Wallasey, CH45 8RH.

Your employer may have a payroll giving facility. If so, you can receive tax relief on your donations, which will be deducted from your pay. Please speak with your payroll section about this option but, you must specify that the beneficiary should be ***"RSPCA WIRRAL & CHESTER BRANCH"*** if you wish your donation to come directly to us.

Have you considered including the R.S.P.C.A. WIRRAL & CHESTER BRANCH in your Will?

This is a straightforward process, which will take only a few minutes to complete, and your legal adviser will help in formulating the revision/inclusion. For this Branch to benefit, the bequest must clearly identify the beneficiary as the RSPCA WIRRAL & CHESTER BRANCH or quote our charity number 219766. Any bequests made to the RSPCA will benefit Headquarters (who provide support via Inspectors and Animal Collection Officers etc. who deal directly with animal suffering and cruelty) but will not benefit your local Branch.

We have raised awareness and sought support by writing to local firms of Solicitors, informing them and their clients of our needs.

We really do appreciate everyone's continuing support in ensuring that we can retain all of our facilities within the area that we cover. However, the amount of help we can give is limited by the sum of money that we can raise.

Cruelty exists in our Branch area and we need your continuing support and financial aid to keep our Animal Centre and Shop open. Any suggestions as to ways that we can raise additional funding will also be appreciated.

PLEASE NOTE

The words "R.S.P.C.A. WIRRAL & CHESTER BRANCH" should be used when remitting cheques, postal orders and especially when making bequests in Wills.

-THANK YOU FOR YOUR CONTINUING SUPPORT-



**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WIRRAL AND CHESTER BRANCH

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | |
| Independent examiner's report | 1 |
| Statement of financial activities | 2 |
| Balance sheet | 3 |
| Statement of cash flows | 4 |
| Notes to the financial statements | 5 - 13 |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WIRRAL AND CHESTER BRANCH INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the financial statements of (the charity) for the year ended 31 December 2020.

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 ACCA, 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 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.

Helen Furlong FCCA
McLintocks (NW) Limited

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

Dated:

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2020

| | | Unrestricted funds 2020 £ | Unrestricted funds 2019 £ |
|---|--------------|--|--|
| | Notes | | |
| Income and endowments from: | | | |
| Donations and legacies | 3 | 386,168 | 154,778 |
| <u>Charitable activities</u> | | | |
| Animal welfare centre | 4 | 104,745 | 101,188 |
| Other trading activities | 5 | 13,081 | 36,305 |
| Other income | 6 | 3,496 | 2,064 |
| Total income | | <u>507,490</u> | <u>294,335</u> |
| Expenditure on: | | | |
| Raising funds | 7 | <u>815</u> | <u>1,730</u> |
| <u>Charitable activities</u> | | | |
| Animal welfare centre | 8 | <u>377,662</u> | <u>357,525</u> |
| Total charitable expenditure | | <u>377,662</u> | <u>357,525</u> |
| Other | 12 | <u>1</u> | <u>-</u> |
| Total resources expended | | <u>378,478</u> | <u>359,255</u> |
| Net income/(expenditure) for the year/ Net movement in funds | | 129,012 | (64,920) |
| Fund balances at 1 January 2020 | | <u>885,922</u> | <u>950,842</u> |
| Fund balances at 31 December 2020 | | <u><u>1,014,934</u></u> | <u><u>885,922</u></u> |

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

All income and expenditure derive from continuing activities.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WIRRAL AND CHESTER BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-----------|-----------|-----------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 13 | | 762,080 | | 762,084 |
| Current assets | | | | | |
| Stocks | 14 | 400 | | 700 | |
| Debtors | 15 | 27,175 | | 9,764 | |
| Cash at bank and in hand | | 237,660 | | 128,043 | |
| | | | | | |
| | | 265,235 | | 138,507 | |
| Creditors: amounts falling due within one year | 16 | (12,381) | | (14,669) | |
| | | | | | |
| Net current assets | | | 252,854 | | 123,838 |
| Total assets less current liabilities | | | 1,014,934 | | 885,922 |
| | | | | | |
| Income funds | | | | | |
| Unrestricted funds | | | 1,014,934 | | 885,922 |
| | | | | | |
| | | | 1,014,934 | | 885,922 |

The financial statements were approved on behalf of the Trustees on 19th May 2021 by



Avril Prestidge - Chairman

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|-----------|----------|-----------|----------|
| Cash flows from operating activities | | | | | |
| Cash generated from/(absorbed by) operations | 18 | | 144,042 | | (34,901) |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (34,425) | | (9,470) | |
| Net cash used in investing | | | (34,425) | | (9,470) |
| Net cash used in financing | | | - | | - |
| Net increase/(decrease) in cash and cash equivalents | | | 109,617 | | (44,371) |
| Cash and cash equivalents at beginning of | | | 128,043 | | 172,414 |
| Cash and cash equivalents at end of year | | | 237,660 | | 128,043 |

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Royal Society for the Prevention of Cruelty to Animals Wirral and Chester Branch is an unincorporated charity. The principle address is Cross Lane, Wallasey, Wirral CH45 8RH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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

Since the start of the pandemic in January 2020 it has been recognised that the Covid-19 Pandemic has had an adverse financial impact on the charity and will continue to do so in the near future. Notwithstanding that, the trustees are satisfied that the charity has adequate reserves and that it is appropriate to 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.

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

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.

Income from charitable activities includes income received under contract or where entitlement to the grant funding is subject to performance conditions. Income is recognised in the Statement of Financial Activities when the related services have been provided, income received in advance of those services being provided is deferred.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Income from trading activities, includes income from fundraising events and trading activities to raise funds for the charity. Income is recognised when earned and the charity is entitled to the

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally on notification of the interest paid or payable by the

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of

Support costs are those that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory

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 | 2.5% on cost |
| Fixtures and fittings | 25% & 10% on cost |
| Motor vehicles | 25% on cost |

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 net income/(expenditure)

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.9 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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

3 Donations and legacies

| | Unrestrict funds | Unrestricted funds |
|---------------------|-----------------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Donations and gifts | 93,264 | 88,802 |
| Legacies receivable | 263,713 | 55,721 |
| Grants | 28,657 | 6,395 |
| Membership fees | 534 | 20 |
| Special efforts | - | 3,840 |
| | <u>386,168</u> | <u>154,778</u> |

Donations and gifts

| | | |
|-------------------------|---------------|---------------|
| Donations | 65,023 | 61,924 |
| Collection boxes | 194 | 249 |
| Door collections via HQ | 25,063 | 26,629 |
| Other | 2,984 | - |
| | <u>93,264</u> | <u>88,802</u> |

The branch has received notification of a legacy which involves a property within the bequest. The property cannot be sold until the death of the sitting tenant and the branch has therefore been unable to quantify either the timescale or the value of this legacy.

Grants receivable for core activities

| | | |
|----------------------|---------------|--------------|
| Neutering grant HQ | 2,627 | 6,395 |
| RSPCA HQ grant | 17,015 | - |
| Covid -19 grant | 5,000 | - |
| Job retention scheme | 4,015 | - |
| | <u>28,657</u> | <u>6,395</u> |

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

| | Animal welfare centre 2020 £ | Animal welfare centre 2019 £ |
|------------------------------------|---|---|
| Sales within charitable activities | 36,793 | 53,746 |
| Payment for case animals | 67,952 | 47,442 |
| | <u>104,745</u> | <u>101,188</u> |

5 Other trading activities

| | Unrestrict funds 2020 £ | Unrestrict funds 2019 £ |
|------------------------------|--|--|
| Charity shop income | 7,947 | 25,441 |
| Sale of food and other items | 5,134 | 10,864 |
| Other trading activities | <u>13,081</u> | <u>36,305</u> |

6 Other income

| | Unrestrict funds 2020 £ | Unrestrict funds 2019 £ |
|--------------------------|--|--|
| Other income | 2,779 | 1,559 |
| Bank interest receivable | 717 | 505 |
| | <u>3,496</u> | <u>2,064</u> |

7 Raising funds

| | Unrestrict funds 2020 £ | Unrestrict funds 2019 £ |
|--|--|--|
|--|--|--|

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

7 Raising funds

Trading costs

| | | |
|-------------------------|------------|--------------|
| Operating charity shops | 815 | 1,730 |
| | <u>815</u> | <u>1,730</u> |

8 Charitable activities

| | Animal welfare centre | Animal welfare centre |
|--|--------------------------------------|--------------------------------------|
| | 2020 | 2019 |
| | £ | £ |
| Staff costs | 140,010 | 123,147 |
| Depreciation and impairment | 34,427 | 32,535 |
| Food and bedding | 18,766 | 17,767 |
| Veterinary fees | 38,101 | 32,427 |
| Drugs and consumables | 22,400 | 31,703 |
| Neutering scheme | 11,119 | 15,641 |
| Identichipping | 583 | 1,951 |
| Body disposal | 171 | 331 |
| Hygiene | 19,838 | 18,291 |
| Rates and water | 5,950 | 7,567 |
| Insurance | 1,484 | 1,638 |
| Light and heat | 15,727 | 15,552 |
| Repairs and renewals | 16,698 | 16,566 |
| Telephone | 2,103 | 2,179 |
| Printing, stationery and advertising | 2,285 | 2,136 |
| Vehicle expenses | 895 | 1,554 |
| General expenses | 3,806 | 4,284 |
| Donation | 500 | - |
| | <u>334,863</u> | <u>325,269</u> |
| Share of support costs (see note 9) | 40,549 | 30,056 |
| Share of governance costs (see note 9) | 2,250 | 2,200 |
| | <u>377,662</u> | <u>357,525</u> |

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

9 Support costs

| | Support costs | Governance costs | 2020 | Support costs | Governance costs | 2019 |
|--|----------------------|-------------------------|---------------|----------------------|-------------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 39,474 | - | 39,474 | 28,679 | - | 28,679 |
| Bank charges | 1,075 | - | 1,075 | 1,377 | - | 1,377 |
| Accountancy fees | - | 2,250 | 2,250 | - | 2,200 | 2,200 |
| | <u>40,549</u> | <u>2,250</u> | <u>42,799</u> | <u>30,056</u> | <u>2,200</u> | <u>32,256</u> |
| Analysed between Charitable activities | <u>40,549</u> | <u>2,250</u> | <u>42,799</u> | <u>30,056</u> | <u>2,200</u> | <u>32,256</u> |

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2020 Number | 2019 Number |
|-----------------------|------------------------|------------------------|
| Branch administrators | 2 | 2 |
| Other staff | <u>10</u> | <u>9</u> |
| | <u>12</u> | <u>11</u> |

Employment costs

| | 2020 £ | 2019 £ |
|-----------------------|-------------------|-------------------|
| Wages and salaries | 171,056 | 142,142 |
| Social security costs | 4,349 | 6,580 |
| Other pension costs | <u>4,079</u> | <u>3,104</u> |
| | <u>179,484</u> | <u>151,826</u> |

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

12 Other

| | Unrestrict funds £ 2020 | Total £ 2019 |
|---|--|-----------------------------|
| Net loss on disposal of tangible fixed assets | 1 | - |

13 Tangible fixed assets

| | Freehold land and £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|------------------------------------|------------------------------------|--|---------------------------------|--------------------|
| Cost | | | | |
| At 1 January 2020 | 1,234,496 | 17,589 | 7,500 | 1,259,585 |
| Additions | 18,933 | 14,102 | 1,390 | 34,425 |
| Disposals | - | (3,181) | (7,500) | (10,681) |
| At 31 December 2020 | 1,253,429 | 28,510 | 1,390 | 1,283,329 |
| Depreciation and impairment | | | | |
| At 1 January 2020 | 482,926 | 7,077 | 7,499 | 497,502 |
| Depreciation charged in the year | 30,940 | 3,140 | 347 | 34,427 |
| Eliminated in respect of disposals | - | (3,181) | (7,499) | (10,680) |
| At 31 December 2020 | 513,866 | 7,036 | 347 | 521,249 |
| Carrying amount | | | | |
| At 31 December 2020 | 739,563 | 21,474 | 1,043 | 762,080 |
| At 31 December 2019 | 751,570 | 10,513 | 1 | 762,084 |

Freehold property comprises the Animal Centre at Cross Lane, Wallasey and a charity shop at 85/85a Christleton Road, Chester.

14 Stocks

| | 2020 £ | 2019 £ |
|-------------------------------------|-------------------|-------------------|
| Finished goods and goods for resale | 400 | 700 |

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

15 Debtors

| | 2020 | 2019 |
|---------------------------------------|---------------|--------------|
| | £ | £ |
| Amounts falling due within one | | |
| Other debtors | 27,003 | 9,192 |
| Prepayments and accrued income | 172 | 572 |
| | <u>27,175</u> | <u>9,764</u> |

16 Creditors: amounts falling due within one year

| | 2020 | 2019 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Other taxation and social security | 2,054 | 3,342 |
| Trade creditors | 5,763 | 7,705 |
| Other creditors | 814 | 722 |
| Accruals and deferred income | 3,750 | 2,900 |
| | <u>12,381</u> | <u>14,669</u> |

17 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

18 Cash generated from operations

| | 2020 | 2019 |
|--|----------------|-----------------|
| | £ | £ |
| Surplus/(deficit) for the year | 129,012 | (64,920) |
| Adjustments for: | | |
| Loss on disposal of tangible fixed assets | 1 | - |
| Depreciation and impairment of tangible fixed assets | 34,427 | 32,535 |
| Movements in working capital: | | |
| Decrease/(increase) in stocks | 300 | (400) |
| (Increase) in debtors | (17,411) | (1,755) |
| (Decrease) in creditors | (2,287) | (361) |
| Cash generated from/(absorbed by) operations | <u>144,042</u> | <u>(34,901)</u> |

19 Analysis of changes in net funds

The charity had no debt during the year.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WIRRAL AND CHESTER BRANCH

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees' report | |
| Independent examiner's report | 1 |
| Statement of financial activities | 2 |
| Balance sheet | 3 |
| Statement of cash flows | 4 |
| Notes to the financial statements | 5 - 13 |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WIRRAL AND CHESTER BRANCH INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the financial statements of (the charity) for the year ended 31 December 2020.

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 ACCA, 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 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.

Helen Furlong FCCA
McLintocks (NW) Limited

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

Dated:

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2020

| | | Unrestricted funds 2020 £ | Unrestricted funds 2019 £ |
|---|--------------|--|--|
| | Notes | | |
| Income and endowments from: | | | |
| Donations and legacies | 3 | 386,168 | 154,778 |
| <u>Charitable activities</u> | | | |
| Animal welfare centre | 4 | 104,745 | 101,188 |
| Other trading activities | 5 | 13,081 | 36,305 |
| Other income | 6 | 3,496 | 2,064 |
| Total income | | <u>507,490</u> | <u>294,335</u> |
| Expenditure on: | | | |
| Raising funds | 7 | <u>815</u> | <u>1,730</u> |
| <u>Charitable activities</u> | | | |
| Animal welfare centre | 8 | <u>377,662</u> | <u>357,525</u> |
| Total charitable expenditure | | <u>377,662</u> | <u>357,525</u> |
| Other | 12 | <u>1</u> | <u>-</u> |
| Total resources expended | | <u>378,478</u> | <u>359,255</u> |
| Net income/(expenditure) for the year/ Net movement in funds | | 129,012 | (64,920) |
| Fund balances at 1 January 2020 | | <u>885,922</u> | <u>950,842</u> |
| Fund balances at 31 December 2020 | | <u><u>1,014,934</u></u> | <u><u>885,922</u></u> |

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

All income and expenditure derive from continuing activities.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WIRRAL AND CHESTER BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-----------|-----------|-----------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 13 | | 762,080 | | 762,084 |
| Current assets | | | | | |
| Stocks | 14 | 400 | | 700 | |
| Debtors | 15 | 27,175 | | 9,764 | |
| Cash at bank and in hand | | 237,660 | | 128,043 | |
| | | | | | |
| | | 265,235 | | 138,507 | |
| Creditors: amounts falling due within one year | 16 | (12,381) | | (14,669) | |
| | | | | | |
| Net current assets | | | 252,854 | | 123,838 |
| Total assets less current liabilities | | | 1,014,934 | | 885,922 |
| | | | | | |
| Income funds | | | | | |
| Unrestricted funds | | | 1,014,934 | | 885,922 |
| | | | | | |
| | | | 1,014,934 | | 885,922 |

The financial statements were approved on behalf of the Trustees on 19th May 2021 by


 Avril Prestidge - Chairman

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH
STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2020

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|-----------|----------|-----------|----------|
| Cash flows from operating activities | | | | | |
| Cash generated from/(absorbed by) operations | 18 | | 144,042 | | (34,901) |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (34,425) | | (9,470) | |
| Net cash used in investing | | | (34,425) | | (9,470) |
| Net cash used in financing | | | - | | - |
| Net increase/(decrease) in cash and cash equivalents | | | 109,617 | | (44,371) |
| Cash and cash equivalents at beginning of | | | 128,043 | | 172,414 |
| Cash and cash equivalents at end of year | | | 237,660 | | 128,043 |

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

The Royal Society for the Prevention of Cruelty to Animals Wirral and Chester Branch is an unincorporated charity. The principle address is Cross Lane, Wallasey, Wirral CH45 8RH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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. 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

Since the start of the pandemic in January 2020 it has been recognised that the Covid-19 Pandemic has had an adverse financial impact on the charity and will continue to do so in the near future. Notwithstanding that, the trustees are satisfied that the charity has adequate reserves and that it is appropriate to 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.

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

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.

Income from charitable activities includes income received under contract or where entitlement to the grant funding is subject to performance conditions. Income is recognised in the Statement of Financial Activities when the related services have been provided, income received in advance of those services being provided is deferred.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Income from trading activities, includes income from fundraising events and trading activities to raise funds for the charity. Income is recognised when earned and the charity is entitled to the

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally on notification of the interest paid or payable by the

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of

Support costs are those that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory

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 | 2.5% on cost |
| Fixtures and fittings | 25% & 10% on cost |
| Motor vehicles | 25% on cost |

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 net income/(expenditure)

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

1.9 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, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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

3 Donations and legacies

| | Unrestrict funds | Unrestricted funds |
|---------------------|-----------------------------|-----------------------|
| | 2020 | 2019 |
| | £ | £ |
| Donations and gifts | 93,264 | 88,802 |
| Legacies receivable | 263,713 | 55,721 |
| Grants | 28,657 | 6,395 |
| Membership fees | 534 | 20 |
| Special efforts | - | 3,840 |
| | <u>386,168</u> | <u>154,778</u> |

Donations and gifts

| | | |
|-------------------------|---------------|---------------|
| Donations | 65,023 | 61,924 |
| Collection boxes | 194 | 249 |
| Door collections via HQ | 25,063 | 26,629 |
| Other | 2,984 | - |
| | <u>93,264</u> | <u>88,802</u> |

The branch has received notification of a legacy which involves a property within the bequest. The property cannot be sold until the death of the sitting tenant and the branch has therefore been unable to quantify either the timescale or the value of this legacy.

Grants receivable for core activities

| | | |
|----------------------|---------------|--------------|
| Neutering grant HQ | 2,627 | 6,395 |
| RSPCA HQ grant | 17,015 | - |
| Covid -19 grant | 5,000 | - |
| Job retention scheme | 4,015 | - |
| | <u>28,657</u> | <u>6,395</u> |

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

| | Animal welfare centre 2020 £ | Animal welfare centre 2019 £ |
|------------------------------------|---|---|
| Sales within charitable activities | 36,793 | 53,746 |
| Payment for case animals | 67,952 | 47,442 |
| | <u>104,745</u> | <u>101,188</u> |

5 Other trading activities

| | Unrestrict funds 2020 £ | Unrestrict funds 2019 £ |
|------------------------------|--|--|
| Charity shop income | 7,947 | 25,441 |
| Sale of food and other items | 5,134 | 10,864 |
| Other trading activities | <u>13,081</u> | <u>36,305</u> |

6 Other income

| | Unrestrict funds 2020 £ | Unrestrict funds 2019 £ |
|--------------------------|--|--|
| Other income | 2,779 | 1,559 |
| Bank interest receivable | 717 | 505 |
| | <u>3,496</u> | <u>2,064</u> |

7 Raising funds

| | Unrestrict funds 2020 £ | Unrestrict funds 2019 £ |
|--|--|--|
|--|--|--|

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

7 Raising funds

Trading costs

| | | |
|-------------------------|------------|--------------|
| Operating charity shops | 815 | 1,730 |
| | <u>815</u> | <u>1,730</u> |

8 Charitable activities

| | Animal welfare centre | Animal welfare centre |
|--|--------------------------------------|--------------------------------------|
| | 2020 | 2019 |
| | £ | £ |
| Staff costs | 140,010 | 123,147 |
| Depreciation and impairment | 34,427 | 32,535 |
| Food and bedding | 18,766 | 17,767 |
| Veterinary fees | 38,101 | 32,427 |
| Drugs and consumables | 22,400 | 31,703 |
| Neutering scheme | 11,119 | 15,641 |
| Identichipping | 583 | 1,951 |
| Body disposal | 171 | 331 |
| Hygiene | 19,838 | 18,291 |
| Rates and water | 5,950 | 7,567 |
| Insurance | 1,484 | 1,638 |
| Light and heat | 15,727 | 15,552 |
| Repairs and renewals | 16,698 | 16,566 |
| Telephone | 2,103 | 2,179 |
| Printing, stationery and advertising | 2,285 | 2,136 |
| Vehicle expenses | 895 | 1,554 |
| General expenses | 3,806 | 4,284 |
| Donation | 500 | - |
| | <u>334,863</u> | <u>325,269</u> |
| Share of support costs (see note 9) | 40,549 | 30,056 |
| Share of governance costs (see note 9) | 2,250 | 2,200 |
| | <u>377,662</u> | <u>357,525</u> |

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

9 Support costs

| | Support costs | Governance costs | 2020 | Support costs | Governance costs | 2019 |
|--|----------------------|-------------------------|---------------|----------------------|-------------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 39,474 | - | 39,474 | 28,679 | - | 28,679 |
| Bank charges | 1,075 | - | 1,075 | 1,377 | - | 1,377 |
| Accountancy fees | - | 2,250 | 2,250 | - | 2,200 | 2,200 |
| | <u>40,549</u> | <u>2,250</u> | <u>42,799</u> | <u>30,056</u> | <u>2,200</u> | <u>32,256</u> |
| Analysed between Charitable activities | <u>40,549</u> | <u>2,250</u> | <u>42,799</u> | <u>30,056</u> | <u>2,200</u> | <u>32,256</u> |

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2020 Number | 2019 Number |
|-----------------------|------------------------|------------------------|
| Branch administrators | 2 | 2 |
| Other staff | <u>10</u> | <u>9</u> |
| | <u>12</u> | <u>11</u> |

Employment costs

| | 2020 £ | 2019 £ |
|-----------------------|-------------------|-------------------|
| Wages and salaries | 171,056 | 142,142 |
| Social security costs | 4,349 | 6,580 |
| Other pension costs | <u>4,079</u> | <u>3,104</u> |
| | <u>179,484</u> | <u>151,826</u> |

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

12 Other

| | Unrestrict funds £ 2020 | Total £ 2019 |
|---|--|-----------------------------|
| Net loss on disposal of tangible fixed assets | 1 | - |

13 Tangible fixed assets

| | Freehold land and £ | Fixtures and fittings £ | Motor vehicles £ | Total £ |
|------------------------------------|------------------------------------|--|---------------------------------|--------------------|
| Cost | | | | |
| At 1 January 2020 | 1,234,496 | 17,589 | 7,500 | 1,259,585 |
| Additions | 18,933 | 14,102 | 1,390 | 34,425 |
| Disposals | - | (3,181) | (7,500) | (10,681) |
| At 31 December 2020 | 1,253,429 | 28,510 | 1,390 | 1,283,329 |
| Depreciation and impairment | | | | |
| At 1 January 2020 | 482,926 | 7,077 | 7,499 | 497,502 |
| Depreciation charged in the year | 30,940 | 3,140 | 347 | 34,427 |
| Eliminated in respect of disposals | - | (3,181) | (7,499) | (10,680) |
| At 31 December 2020 | 513,866 | 7,036 | 347 | 521,249 |
| Carrying amount | | | | |
| At 31 December 2020 | 739,563 | 21,474 | 1,043 | 762,080 |
| At 31 December 2019 | 751,570 | 10,513 | 1 | 762,084 |

Freehold property comprises the Animal Centre at Cross Lane, Wallasey and a charity shop at 85/85a Christleton Road, Chester.

14 Stocks

| | 2020 £ | 2019 £ |
|-------------------------------------|-------------------|-------------------|
| Finished goods and goods for resale | 400 | 700 |

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL AND CHESTER BRANCH**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

15 Debtors

| | 2020 | 2019 |
|---------------------------------------|---------------|--------------|
| | £ | £ |
| Amounts falling due within one | | |
| Other debtors | 27,003 | 9,192 |
| Prepayments and accrued income | 172 | 572 |
| | <u>27,175</u> | <u>9,764</u> |

16 Creditors: amounts falling due within one year

| | 2020 | 2019 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Other taxation and social security | 2,054 | 3,342 |
| Trade creditors | 5,763 | 7,705 |
| Other creditors | 814 | 722 |
| Accruals and deferred income | 3,750 | 2,900 |
| | <u>12,381</u> | <u>14,669</u> |

17 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

18 Cash generated from operations

| | 2020 | 2019 |
|--|----------------|-----------------|
| | £ | £ |
| Surplus/(deficit) for the year | 129,012 | (64,920) |
| Adjustments for: | | |
| Loss on disposal of tangible fixed assets | 1 | - |
| Depreciation and impairment of tangible fixed assets | 34,427 | 32,535 |
| Movements in working capital: | | |
| Decrease/(increase) in stocks | 300 | (400) |
| (Increase) in debtors | (17,411) | (1,755) |
| (Decrease) in creditors | (2,287) | (361) |
| Cash generated from/(absorbed by) operations | <u>144,042</u> | <u>(34,901)</u> |

19 Analysis of changes in net funds

The charity had no debt during the year.