

**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 2022



1. REFERENCE AND ADMINISTRATION

CHARITY NAME: RSPCA WIRRAL & CHESTER BRANCH

REGISTERED CHARITY NUMBER: 219766

BRANCH TRUSTEES

CHAIRMAN : MRS A.M. PRESTIDGE (until 15th February)
MISS M STATHER (from March 2022).
HON. TREASURER: MR K.W.T. CROWDEN ACIB
HON. SECRETARY MS M. SHILLIDAY
MEMBERS: MISS J GODWIN
MR A MILNE
MRS P MARCHAL
MRS A CARTER
MRS E BURKE
Mr C CLAYTON

Appointment of Trustees:

Trustees are elected from Branch Members at the Annual General Meeting, 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 until the next AGM. Whereby they must then be members.

BRANCH MANAGEMENT

BRANCH MANAGER: PETER HATTAM

ANIMAL CARE MANAGER: KAY HAWTHORN

MAIN INDEPENDENT ADVISERS

INDEPENDENT EXAMINERS: MCLINTOCKS (NW) LIMITED

BANKERS: LLOYDS BANK

PLC

COMMISSION CUSTODIAN TRUSTEES: CHARITY

MAIN BRANCH FACILITIES - WIRRAL ANIMAL CENTRE

REHOMING BY APPOINTMENT - 12.00 A.M. - 2.00 P.M. EVERY DAY

**TO REPORT GENERAL CRUELTY OR NEGLECT OF ANIMALS THEN 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.

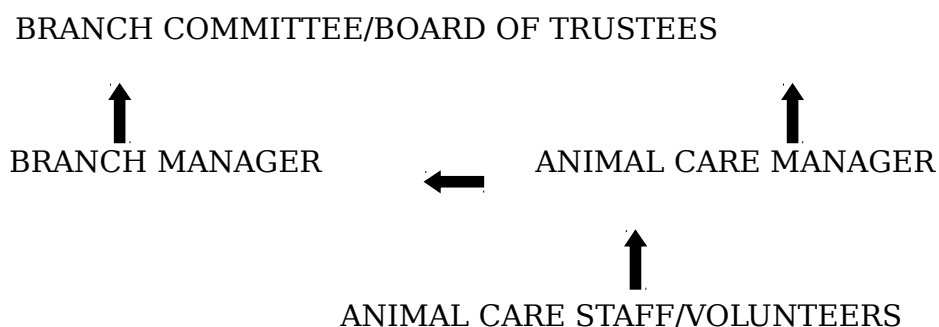
2.3

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 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. The Law applicable to 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 so and ensure that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial

position of the charity and enable them to ascertain to ensure that the financial statements comply with the

Charities Act 2011 (and subsequent updates 2016) and the Charity (Accounts & Reports) Regulations 2015.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the

prevention & detection of fraud or 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 in 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 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. However, pay rates still cannot be deemed to be generous and will continue to be reviewed annually.

A formal review was undertaken, using data provided across the RSPCA to evaluate pay rates for Branch staff. Trustees agreed to revise the pay review date from October to January each year, so that they had access to the full financial years income & expenditure data before determining pay increases. The pay review was subsequently undertaken in January 2022 and will continue to be reviewed annually in January.

2.8 Statement

Risk Management

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. However, this is becoming increasingly difficult as vets fees and general costs continue to rise, especially gas & electricity in 2022.

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 we are still reliant upon legacies and grants, to remain at full capacity.

Trustees have continued to review the Branch's financial position and have maintained the level of designated reserves at £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.

We held discussions with the National Society in June 2022 and again in September 2022, as the projected forecast at that time, suggested that we would have to close the kennel block and our WRC cattery.

We held meetings with HQ staff and provided data requested, as well as explaining that our Branch had supported the work of the National Society for over 100 years and over the past 25 years (Animal Centre underwent a major refurbishment in the late 1990's-2000.s), we have consistently provided an outlet for cats and dogs at the Centre, whilst spending circa £10 million during that time.

Due to increasing costs and a fall-off in legacies in the past couple of years, we now need the support of the National Society to buy us some time to realise future legacies in the pipeline etc. If supported by the National Society, this would enable us to continue at full capacity for at least the next 12-18 months at a time when the Inspectorate is being inundated with requests and any reduction in capacity would be to the detriment of animal welfare, both locally and further afield.

At our October meeting, it was announced to trustees that the National Society recognised the significant impact that the Branch makes to re-homing in the North-West, being the largest re-homer of cats by some margin and that the National Society were looking to support the Branch with £60,000 in 2022 and a further £120,000 in 2023. There were to be no strings attached in terms of changing operations, or meeting targets, but we were encouraged to continue doing what we do, to support the Inspectorate.

Despite requests for updates on when payments would be made, we received a "sustainability questionnaire" on the 16th December which was returned as requested by the 3rd January. At the time of writing this report - May 2023), the National Society are reviewing its position, as many Branches are experiencing financial difficulties. Consideration is being given to provide the Branch with a one-off grant of £50,000 to help retain the WRC cattery and to provide 20 cat pens specifically for the use of the Inspectorate, at what is an especially busy and difficult time for them, especially with the increased demand by the public on our resources.

Although the 2023 year started relatively well, it now looks as though the Branch will be looking to close kennels and WRC cattery probably at the end of August 2023, unless the National Society determines to support one of its major contributors to animal welfare, in the country.

Although discussions with our local Liverpool Branch commenced in 2022 and continued into the early part of 2023, it proved impossible to reach an agreement on making "holding" provision for rabbits at the Animal Centre on Liverpool's behalf, as they were not willing to commit funding to support the work already undertaken on cats by this Branch - since their closure in 2019. Neither did they feel able to commit to any support for the current 2023 year.

It appears that although we are local neighbours, they have chosen to work with Cats Protection in Liverpool rather than ourselves.

COVID 19 (December 2019 onwards)

Whilst Covid, is still an issue, the impact on re-homing isn't a major factor now, as we have adjusted work practices accordingly, and these are still being implemented.

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.

Trustees have set a target of £120,000 in reserves, (plus the £50,000 retention), as a trigger, whereby at this point the Branch will close kennels and the WRC cattery, which will result in staff redundancies – staffing will be halved. This will result in significant savings in staff and running costs but will mean that no dogs will be able to be taken in for re-homing and the number of cats will reduce by about 50%, significantly impacting on rescue and re-homing opportunities. However, by taking these actions the Animal Centre will be able to continue to operate on a “break-even” basis for the foreseeable future.

So, should it prove necessary to reduce provision later this year, or at some time next year, dependent on support received), then the Animal Centre remains viable, but working off of a much smaller footprint. This will reduce costs & income, but should enable us time to bounce back to full operation again, sometime in the future.

The Branch is , therefore still a “going concern”.

With the continuing support of the public and the National Society, 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.**

3. CHAIRMAN'S REPORT FOR THE YEAR 2022

ACHIEVEMENTS & PERFORMANCE

In 2022 the Animal Centre re-homed 20 dogs (32 dogs in 2021), and 589 cats (576 in 2021) in total 609 (608 in 2021). Towards the middle of 2022 our financial position was becoming more of a concern, as increasing costs, both in terms of general costs (inflation over 10%), vets bills, and increased energy prices began to significantly impact our ability to remain at full capacity. This is being kept under review and we are still in discussions with the National Society.

We continue to help both the National Society and the Inspectorate taking in case and “at risk” animals and this reduces their need to use the services of Private Boarding Establishments (PBE's) whilst retaining funding within the RSPCA.

We retain the honour of being the number one RSPCA cat re-homing centre in the North Region (and possibly the country).

Discussions are continuing between Branch managers and RSPCA Regional representatives, to discuss future working relationships with the National Society and other local Branches.

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 in kennels from the original 24 kennels to 5, we still manage to provide re-homing opportunities for a number of dogs that are harder to re-home due to their age, temperament or physical conditions.

Our thanks go to the Animal Centre Manager Kay Hawthorn and the dedicated staff for the hard work, effort and care that they all provide.

As always, we offer a vote of thanks to all our volunteers both at the Animal Centre and the Chester Shop.

We were fortunate enough to hold the Summer Fair & Dog Show in 2022, due to the outdoor nature of the event and covid restrictions being eased. This saw a welcome return to the site of members of the public and their dogs and was again very well attended.

Sadly, the Christmas Fair was not held due to the restrictions that holding the event indoors posed. Hopefully, this event may resume in 2023.

In terms of offering a welfare neutering scheme to the public, the Branch has over the past decade, neutered over 2,000 dogs, more than 6,800 cats and over 300 rabbits. During this time, therefore, over 9,000 animals have been neutered and this has significantly reduced 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.

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.

Sadly Avril Prestidge - long term supporter, trustee and more recently Chairman (since 2016) passed away suddenly in February 2022.

She devoted 50 years of her life to supporting our cause in trying to reduce animal cruelty and to offer new homes to those animals that needed and deserved a second chance.

She is very sadly missed by all those who knew her.

Avril Prestidge (died February 2022) (Margaret Stather -March 2022, and reappointed at June AGM.)

Chairman

INSPECTORATE REPORT 2022 - MERSEYSIDE/CHESHIRE GROUP

The past year saw the start of the "Perfect Storm". As we all know, pet ownership went up significantly during the coronavirus lockdown. It is thought that more than 3.2 million households in the UK acquired a pet during lockdown, with over a third being first time pet owners.

The increase in demand for pups meant that a lot of unscrupulous individuals started breeding and selling pups. Dogs that were popular at the time, and remain popular, are breeds such as French bulldogs, English bulldogs, Boston terriers, pugs and dachshunds. All of these breeds are prone to conformation related welfare problems and with many pups

separated from the bitch too early, we not only have pups with physical health issues, but also behavioural issues.

These issues are made worse by the national shortage of vets and animal behaviourists.

With Russia's invasion of Ukraine and the subsequent increase in energy prices, we are now in a situation where many people are struggling with household bills and even if they could get an appointment with a vet, they probably couldn't afford the treatment.

Financial problems are often followed close behind by mental health issues. It's no surprise that lockdown intensified a lot of pre-existing mental health issues and that the energy crisis then further compounded the problem. With mental health services overstretched, many people have taken things into their own hands and are self-medicating with alcohol or drugs.

Pets can often help mental health issues, but by equal measure, the extra responsibility can sometimes make matters worse. With alcohol or drugs thrown into the mix, it's a recipe for disaster.

The financial crisis and the saturation of the puppy market has caused puppy prices to crash. Unfortunately, breeders who made an absolute fortune during lockdown, have been slow to realise this and are still breeding pups and kittens, not realising that the demand has largely dried up. During 2022, 711 puppies and breeding bitches were abandoned. This is up from 411 in 2021 - a rise of more than 73%.

There is however an exception to this rule, and unfortunately the exception relates to dog breeds such as XL Bullies and Cane Corso's. These large, muscular dogs are often bought as status dogs. The demand for these dogs remains high, as do their prices. This is a bit of a ticking time bomb, as we all know that the status dog market is a very fickle market indeed and that these types of dogs regularly change hands and often become unwanted before they reach old age.

The demand on the RSPCA services is higher than I have ever experienced before. Our animal centres are all full and so are the private boarding establishments that we use. Every day we have people wanting to relinquish ownership of their dog or cat and in most cases, we have to turn them away and signpost them to other charities and services, often knowing full well that there is no space available anywhere.

Although we are the largest animal welfare charity in England and Wales, we are not large enough to deal with all of the issues that we are facing. Never before has partnership working been so important.

It is vitally important that all charities working in the animal welfare sector and other related sectors, pull together to try and tackle the problem we are facing. Our work with the Trussell Trust and other food bank schemes is an example of not waiting for the problem to come to us.

Inspector Alison Fletcher, from the Lancashire group, has been working hard to source pet food from branches and commercial partners and then distribute it via the various food banks dotted across the region. The intention is to reach those pet owners that may be struggling with the cost of living and may have even considered rehoming their dog or cat.

In the Merseyside/Cheshire group, Inspector Leanne Cooper has supported this important work and once a month Leanne spends a day distributing pet food amongst the various food banks. During that past year, Leanne has also been involved in two community action days, to offer direct support to those struggling the most.

At both events, one in North Wales and one at Wirral Animal Centre, various types of support was on offer to local residents, including free pet food, neutering, grooming, vet checks and advice on managing household bills.

Keeping pets and owners together is a priority and the Veterinary Assistance Vouchers provided by the branches through Regional Board are another important and useful tool to help tackle the issue. Although we always advocate that people should make sure that they have the necessary financial resources in place before adopting an animal, within recent times many people's financial situation has taken a very unpredictable turn for the worst.

Most people are extremely appreciative of the help that the RSPCA and other charities offer, but regrettably there is always a small minority of people who aren't receptive to advice and have a complete disregard for their animal's welfare. In those situations, prosecution is our only option.

On the 11th January 2022, a pink suitcase was spotted by a dog walker on the bank of the River Mersey in Liverpool. On closer inspection, a dog's body was seen through a tear in the fabric of the case. Inspector Anthony Joynes was called out to take a closer look. The dog was not microchipped, but the suitcase was fairly distinctive, with the name "Chantelle" written on the side, but then scribbled through. After a press release, the owners were eventually tracked down and prosecuted for repeatedly inflicting blunt force trauma on their dog "Snoop" and poisoning it with raisins, before dumping its body in the River Mersey. The male owner was sentenced to 22 weeks in prison and received a ten-year ban from keeping and owning animals. The female owner was also sentenced to 22 weeks, but her sentence was suspended for 18 months. She also received a ten-year ban from keeping or owning animals.

Unfortunately, the dumping of animals both dead and alive was a fairly common occurrence during 2022. Early in February, we had a bulldog type pup that had been dumped at the side of a footpath close to Kirkdale Cemetery in Liverpool. The dog had been born with deformed legs and was clearly unwanted and neglected. Despite a press appeal, an owner was never found. The dog was later named "Chance" and after a successful operation, it found its forever home.



In March, we had a deaf Catahoula Leopard dog dumped in an empty property in the Wirral area. The dog named "Misty" was found shut away without any food or water. Sadly, her companion did not survive and was dead when Inspector Helen Smith found her. Misty made a full recovery and later found her forever home.



In May, the RSPCA appealed for information after 30 dead guinea pigs were found at a badger sett near Warrington. A member of the local badger group made the discovery after noticing dead animal fur protruding from the soil near the sett entrance.

In June, a female from the Wirral area dumped her cat in the car park of Wirral Animal Centre when it was shut. Sadly, by time staff found the cat the next morning it had died. The owner of the cat had taken "William" to the vet for a problem with its skin, but panicked when she couldn't afford its treatment. William's owner admitted everything in interview and was later issued with an Adult Written Caution.

In July, on the hottest day of the year, we had two dogs dumped on the side of the road in Macclesfield. Both dogs were underweight, with heavy flea infestations and one of the dogs had a fractured leg and a severely injured eye which had to be removed.

In the same month, we had 25 cats in poor condition left in an empty flat in Birkenhead. All of the cats were covered in fleas, filthy and hungry. Inspectors Lisa Lupson, Emma Dingley and Helen Smith spent 3 days trapping and removing the cats.

In October, a Staffordshire Bull Terrier dog was found in the early hours of the morning tied to a tree in a wooded area at Anfield Sports Club in Anfield. The dog had recently given birth and her teats were severely swollen.

In November, we attended an incident where four pups had been abandoned in a garden of a property in Warrington. The pups appeared to be from different litters but were all about three months old.

The abandonment of animals is never acceptable, particularly when the animals have little chance of being found. It is however normally an act of desperation. Intentional cruelty is more difficult to come to terms with.

On the 15th March, a male from the Liverpool area pleaded guilty to three animal welfare offences after his 18-week-old English Bulldog pup called "Lola" was found with numerous injuries consistent with blunt force trauma. When Inspector Lisa Lupson attended the address, she found Lola very lethargic and quiet, with visible injuries to her ear and head. A veterinary examination later revealed that Lola had fractures to two legs, her hip, four ribs

and her jaw. The injuries had been caused at different times, which is common in animals that have been beaten.

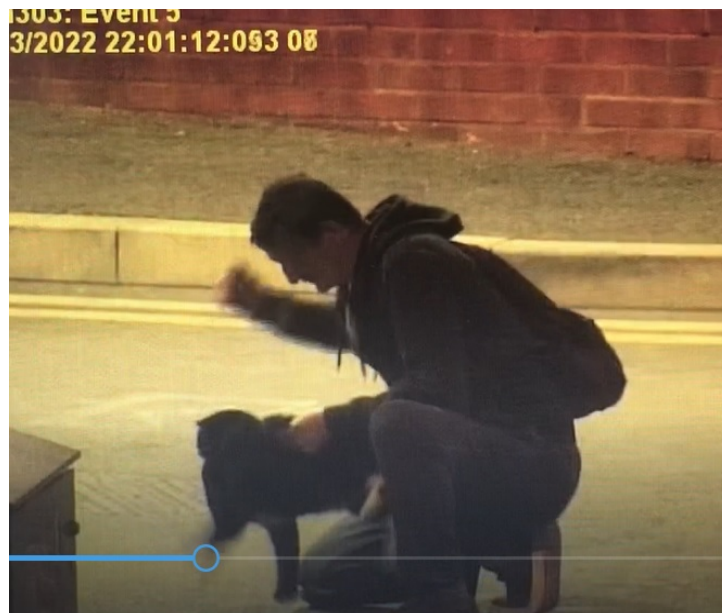
In mitigation, Lola's owner told the court that he had suffered from depression. He was banned from keeping animals, received an 18-month Community Order and was made to complete 25 Rehabilitation Activity Requirement days and was given a 10-week curfew order between 8pm and 6am. He was also ordered to pay £1000 costs and a £95 victim surcharge. He was later found to be in possession of a Chow Chow dog, which was removed and a deprivation order imposed via the courts.



On the 3rd August, 3 males accused of ear cropping bully type dogs' ears. Police walked into the property in November 2020, while the procedure was happening. Six pups, cash, veterinary drugs and mobile phones were seized at the time. The pups required corrective surgery due to the poorly performed crops and unprofessional stitching. The defendants were sent to prison for 24 weeks, 19 weeks and 14 weeks respectively. One male received a lifetime ban on all dogs and the other two received 15-year bans. Deprivation orders were also imposed for their own dogs.



In October, a male from the Chester area was convicted of causing suffering by carrying out a sustained attack on his cat. The attack was caught on CCTV outside the defendant's flat. The footage showed the defendant grabbing the cat by its skin and then violently slapping it six times. The defendant pleaded guilty to causing unnecessary suffering and received a five-year ban, a 12-month community sentence and was made to pay £500 in costs and a victim surcharge of £114. The cat was handed into RSPCA care and was eventually rehomed.



An inspector's role entails more than just dealing with complaints and submitting case files. Roughly half of the incidents generated at the NCC are collections or rescues. Usually rescues and collections are seen as a welcome break. There is no angry POI (Person Of Interest) involved and often the matter can be concluded in one visit. Most of the time we're alleviating the animal's suffering and on occasion the officer may even get a few words of appreciation or a donation.

Unfortunately, last year, a lot of the group's collections and rescues involved wild birds with bird flu. The current strain of bird flu doing the rounds is H5N1, a high pathogenic strain that causes severe illness in birds and can infect mammals, including humans. Rescues and collections either tend to involve birds in the final throes of life or birds that

have already died by the time we get there. The expectation from the public was initially quite far off the mark and quite unrealistic, but that has slowly changed and most now accept that euthanasia is the only option available.

Fortunately, there is still the odd collection or rescue that has a happy outcome and serves as a bit of a morale booster.

On the 31st January, Inspector Joynes responded to a call to assist a cat trapped between two walls in Kirkby, Liverpool. The cat had become wedged and was unable to reach food that had been placed, in an attempt to entice it out. He was believed to have been stuck for a number of days. Inspector Joynes and Merseyside Fire Service worked together to free the cat which was thankfully uninjured. With no owner known and no microchip, he was taken to an animal centre for food and recovery.



In February, inspectors were called to Heswall Primary School to collect a tiny tree frog that had arrived from the Ivory Coast in a bunch of bananas. The frog was kept warm and moist until it could be transferred to a specialist keeper.



In February, Inspector Leanne Cooper was called out to collect a tawny owl that had got stuck in a wood burning stove. Leanne eventually managed to rescue the bird, clean it up and release it in the same area.



I often get told that cats can always get themselves out of trees and that you never see a dead cat in a tree. I know from bitter experience that cats do fall out of trees and can be killed by the fall. There is also the added risk that somebody will try and rescue the cat and either get stuck themselves, or worse, fall out of the tree and injure themselves. For that reason, we will always try and rescue cats that have become genuinely stuck.

Last winter, Inspector Naomi Norris was called to rescue a cat that was stuck 50 feet up a tree in the Ellesmere Port area. The cat, named "Oreo", had recently had eye surgery and probably shouldn't have been climbing trees. After calling in the heavy machinery, including a hydraulic platform, the cat was eventually carried down a ladder by a brave firefighter.



As I said at the start of this report, the past year has been challenging. As a group, we're overburdened with work and at times I feel like King Canute, trying to hold the tide back. I know that the next 12 months aren't going to get any easier, but I also know that I'm surrounded by a first-class team and that our branches have our backs covered and will do everything they can to support us. I'm confident that the stories of "forever homes" and brilliant "after" photographs will continue to come in.

Thank you to all of the branches for their support and hard work during 2022. I look forward to working with you during 2023.

Chief Inspector Brett Witchalls.

4. FINANCIAL REVIEW

HONORARY TREASURER'S REPORT

The balance sheet at £927,588 appears to be healthy and cash at hand has fallen to £209,705 due in the main to increased general costs, vets bills and energy supply costs.

Whilst donations and gifts increased by about £20,000, legacies fell by around £100,000 reflecting the uncertain nature of

Legacy income.

Income from “case” animals remained similar to last year at circa £34,000 but again this figure will fluctuate dependent on Inspectorate activity and is likely to be remain lower as the National Society seek to advise and educate members of the public more about animal welfare rather than prosecute, although where necessary such actions will be undertaken.

The WRC cattery which was established in 2014 to house case cats that would otherwise be placed into Private Boarding Establishments (PBE's) will continue to be utilised for the foreseeable future, but with the significant reductions in legacies and increased running costs, a review of operations highlighted in 2022 is likely to continue, as we proceed through 2023/24.

Staffing costs have decreased slightly, as we have reduced staffing levels through non-filling of vacancies and despite the increase in costs, trustees were still able to offer staff a pay increase in 2022, in recognition of their effort and commitment at what has been (and still is) a very difficult and worrying time.

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, still looking to reduce our reliance on legacies, so that we can at least maintain our current provision, for as long as possible.

Our current strategy continues to look to increase income from adoptions rather than seek monthly direct debits. This will likely reduce the number of monthly donors as well as impact on our reclaim under the Gift Aid scheme but will help to sustain income streams, which are more important in the current financial climate.

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 £23,000 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 has significantly increased in 2022, partly due to a full year impact of being back open (post covid) and the ceaseless efforts of the shop volunteers in rebuilding the business. We are also grateful to Chris Clayton for his sterling efforts in raising significant funding via on-line sales.

Whilst our immediate future is secure due to the difficult decisions and actions taken by Trustees and seeking of grants etc, 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), albeit less of an impact currently, it has been swiftly followed by a recession that has seen inflation sky rocket to over 10% with the associated major increase in both operational & supply costs, including some shortages of supplies. 2022 must therefore, be reviewed in the

light of this backdrop and should be seen as a successful year both in terms of re-homing significant numbers of cats and dogs from our care and a stabilising of our financial position.

The forecast for 2023 is somewhat more worrying as increasing general costs, vets bills, utility bill increases, a reduction in donations as the general public are also looking to reduce their non-essential costs, are significant and will impact on our ability to continue to maintain the level of provision we have in the longer term.

At present, there are no legacy notifications in the pipeline, which is also worrying. These do, however, materialise from time to time and already in 2023, we have received a couple of legacies, unknown to us.

Monthly expenditure is running at around £15,000 - 20,000 per month more than income at present, which is very concerning. At present, the Branch can continue to run at full capacity, but this will have to be reviewed before the end of 2023, unless supported mooted by the National Society is forthcoming and soon.

We have 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 hopefully longer-term future.

The charity’s free reserves in 2022 amounted to £230,558 (2021:£273,301) – and for this reason, we continue 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.

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 implemented a Mental Health and Welfare Policy in addition to the Health & Safety Policy, as we recognise the significant impact this has had on staff and volunteers mental well-being during the past two years and its impact for the future.

FUTURE PLANS

The Branch will continue to look at areas to reduce costs and increase regular income streams (although understandably, monthly direct debits have also fallen slightly. At present we have put on hold any repairs to the kennel block flooring due to its possible closure. Wherever possible, we have moved to and will look to 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. We also secured some grant funding through the Pets at Home Foundation - £15,000 and the Jean Sainsbury Trust - £5,000 which was of a great help but such funding cannot be seen as a regular source of support.

K.W.T.Crowden
Treasurer

Hon.

HOW YOU CAN HELP THE ANIMALS IN OUR CARE

The cost of running the Wirral Animal Centre exceeds £1,000 a 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, etc), which is also experiencing difficult times financially.

We rely completely on fundraising, donations and legacies to keep the Centre open and to operate 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 can 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 around £5,000 each year in additional income.

If you would like to help, then please contact Peter Hattam via e-mail at

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. However, you must specify that the beneficiary should be the **"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 offer assistance 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 REGISTERED 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 directly 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.

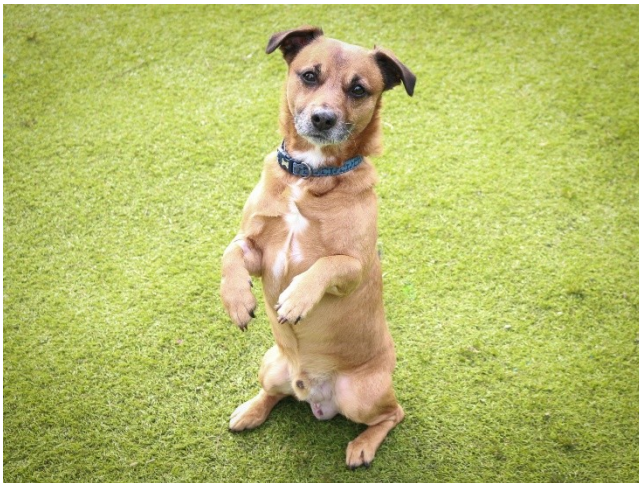
**-THANK YOU FOR YOUR CONTINUING SUPPORT IT
IS VERY MUCH APPRECIATED-**

Some of the cats & dogs we have helped in 2022

Teddy kits



George and Freddie



Fred



Banksy



Clementine



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

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

I report to the trustees on my examination of the financial statements of (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 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;
- 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: 23 May 2023

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

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	205,985	291,195
<u>Charitable activities</u>			
Animal welfare centre	4	78,328	72,954
Other trading activities	5	29,219	17,082
Other income	6	1,737	1,597
Total income		<u>315,269</u>	<u>382,828</u>
<u>Expenditure on:</u>			
Raising funds	7	703	4,053
<u>Charitable activities</u>			
Animal welfare centre	8	389,612	391,085
Total charitable expenditure		<u>389,612</u>	<u>391,085</u>
Total resources expended		<u>390,315</u>	<u>395,138</u>
Net expenditure for the year/ Net movement in funds		(75,046)	(12,310)
Fund balances at 1 January 2022		1,002,624	1,014,934
Fund balances at 31 December 2022		<u><u>927,578</u></u>	<u><u>1,002,624</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 & CHESTER BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		697,030		729,323
Current assets					
Stocks	14	300		650	
Debtors	15	42,066		11,821	
Cash at bank and in hand		209,705		288,608	
		<u>252,071</u>		<u>301,079</u>	
Creditors: amounts falling due within one year	16	<u>(21,523)</u>		<u>(27,778)</u>	
Net current assets			230,548		273,301
Total assets less current liabilities			<u>927,578</u>		<u>1,002,624</u>
Income funds					
Unrestricted funds			927,578		1,002,624
			<u>927,578</u>		<u>1,002,624</u>

The financial statements were approved by the Trustees on 22 May 2023

Margaret Stather

Miss M Stather
Trustee

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Royal Society for the Prevention of Cruelty to Animals Wirral and Chester Branch is an unincorporated charity. The principal 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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.

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 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.

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.

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 receipt.

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 bank.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

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 the statement of financial activities.

1.7 Impairment of fixed assets

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

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 replacement cost and cost.

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

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 simultaneously.

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors 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 liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestrict funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	84,347	86,390
Legacies receivable	82,603	182,867
Grants	36,850	18,077
Membership fees	335	1,278
Special efforts	1,850	2,583
	<u>205,985</u>	<u>291,195</u>
Donations and gifts		
Donations	61,163	62,263
Collection boxes	76	103
Door collections via HQ	23,108	24,024
	<u>84,347</u>	<u>86,390</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.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Donations and legacies

(Continued)

Grants receivable for core activities

RSPCA HQ grant	16,700	13,260
Job retention scheme	-	4,817
Energy rebate	150	-
Pets at Home grant	15,000	-
Jean Sainsbury Trust grant	5,000	-
	<u>36,850</u>	<u>18,077</u>

4 Charitable activities

	Animal welfare centre 2022 £	Animal welfare centre 2021 £
Sales within charitable activities	43,431	39,647
Payment for case animals	34,897	33,307
	<u>78,328</u>	<u>72,954</u>

5 Other trading activities

	Unrestrict funds 2022 £	Unrestrict funds 2021 £
Charity shop income	22,488	13,021
Sale of food and other items	6,731	4,061
Other trading activities	<u>29,219</u>	<u>17,082</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

6 Other income

	Unrestrict fund	Unrestrict fund
	2022	2021
	£	£
Other income	537	1,137
Bank interest receivable	1,200	460
	<u>1,737</u>	<u>1,597</u>

7 Raising funds

	Unrestrict fund	Unrestrict fund
	2022	2021
	£	£
<u>Trading costs</u>		
Operating charity shops	703	4,053
	<u>703</u>	<u>4,053</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Charitable activities

	Animal welfare centre	Animal welfare centre
	2022	2021
	£	£
Staff costs	153,034	155,329
Depreciation and impairment	35,025	34,342
Food and bedding	22,271	25,928
Veterinary fees	29,011	46,687
Drugs and consumables	19,430	13,479
Neutering scheme	14,851	12,370
Identichipping	1,739	1,670
Body disposal	301	257
Hygiene	20,278	19,517
Rates and water	6,787	9,866
Insurance	2,003	680
Light and heat	23,752	17,495
Repairs and renewals	6,234	8,190
Telephone	2,486	2,542
Printing, stationery and advertising	2,351	2,970
Vehicle expenses	1,909	1,131
General expenses	1,575	3,762
Donation	-	100
	<hr/>	<hr/>
	343,037	356,315
Share of support costs (see note 9)	34,653	32,240
Share of governance costs (see note 9)	11,922	2,530
	<hr/>	<hr/>
	389,612	391,085
	<hr/> <hr/>	<hr/> <hr/>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	33,400	-	33,400	31,214	-	31,214
Bank charges	1,253	-	1,253	1,026	-	1,026
Accountancy fees	-	2,483	2,483	-	2,530	2,530
Legal and professional	-	9,439	9,439	-	-	-
	<u>34,653</u>	<u>11,922</u>	<u>46,575</u>	<u>32,240</u>	<u>2,530</u>	<u>34,770</u>
Analysed between Charitable activities	<u>34,653</u>	<u>11,922</u>	<u>46,575</u>	<u>32,240</u>	<u>2,530</u>	<u>34,770</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:

	2022 Number	2021 Number
Branch administrators	2	2
Other staff	10	11
	<u>12</u>	<u>13</u>

Employment costs

	2022 £	2021 £
Wages and salaries	178,843	177,752
Social security costs	3,182	4,269
Other pension costs	4,409	4,522
	<u>186,434</u>	<u>186,543</u>

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	1,253,429	28,167	1,390	1,282,986
Additions	-	2,731	-	2,731
At 31 December 2022	1,253,429	30,898	1,390	1,285,717
Depreciation and impairment				
At 1 January 2022	544,806	8,163	694	553,663
Depreciation charged in the year	30,940	3,737	347	35,024
At 31 December 2022	575,746	11,900	1,041	588,687
Carrying amount				
At 31 December 2022	677,683	18,998	349	697,030
At 31 December 2021	708,623	20,004	696	729,323

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

14 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	300	650

15 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	41,861	11,621
Prepayments and accrued income	205	200
	42,066	11,821

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,772	1,879
Trade creditors	14,919	21,437
Other creditors	849	712
Accruals and deferred income	3,983	3,750
	<u>21,523</u>	<u>27,778</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

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

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

I report to the trustees on my examination of the financial statements of (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 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: 23 May 2023

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

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	205,985	291,195
<u>Charitable activities</u>			
Animal welfare centre	4	78,328	72,954
Other trading activities	5	29,219	17,082
Other income	6	1,737	1,597
Total income		<u>315,269</u>	<u>382,828</u>
<u>Expenditure on:</u>			
Raising funds	7	703	4,053
<u>Charitable activities</u>			
Animal welfare centre	8	389,612	391,085
Total charitable expenditure		<u>389,612</u>	<u>391,085</u>
Total resources expended		<u>390,315</u>	<u>395,138</u>
Net expenditure for the year/ Net movement in funds		(75,046)	(12,310)
Fund balances at 1 January 2022		1,002,624	1,014,934
Fund balances at 31 December 2022		<u><u>927,578</u></u>	<u><u>1,002,624</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 & CHESTER BRANCH

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		697,030		729,323
Current assets					
Stocks	14	300		650	
Debtors	15	42,066		11,821	
Cash at bank and in hand		209,705		288,608	
		<u>252,071</u>		<u>301,079</u>	
Creditors: amounts falling due within one year	16	<u>(21,523)</u>		<u>(27,778)</u>	
Net current assets			230,548		273,301
Total assets less current liabilities			<u>927,578</u>		<u>1,002,624</u>
Income funds					
Unrestricted funds			927,578		1,002,624
			<u>927,578</u>		<u>1,002,624</u>

The financial statements were approved by the Trustees on 22 May 2023

Margaret Stather

Miss M Stather
Trustee

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Royal Society for the Prevention of Cruelty to Animals Wirral and Chester Branch is an unincorporated charity. The principal 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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.

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 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.

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.

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 receipt.

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 bank.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

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 the statement of financial activities.

1.7 Impairment of fixed assets

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

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 replacement cost and cost.

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

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 simultaneously.

Basic financial assets

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

Basic financial liabilities

Basic financial liabilities, including creditors 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 liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

1 Accounting policies

(Continued)

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestrict funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	84,347	86,390
Legacies receivable	82,603	182,867
Grants	36,850	18,077
Membership fees	335	1,278
Special efforts	1,850	2,583
	<u>205,985</u>	<u>291,195</u>
Donations and gifts		
Donations	61,163	62,263
Collection boxes	76	103
Door collections via HQ	23,108	24,024
	<u>84,347</u>	<u>86,390</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.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

3 Donations and legacies

(Continued)

Grants receivable for core activities

RSPCA HQ grant	16,700	13,260
Job retention scheme	-	4,817
Energy rebate	150	-
Pets at Home grant	15,000	-
Jean Sainsbury Trust grant	5,000	-
	<u>36,850</u>	<u>18,077</u>

4 Charitable activities

	Animal welfare centre 2022 £	Animal welfare centre 2021 £
Sales within charitable activities	43,431	39,647
Payment for case animals	34,897	33,307
	<u>78,328</u>	<u>72,954</u>

5 Other trading activities

	Unrestrict funds 2022 £	Unrestrict funds 2021 £
Charity shop income	22,488	13,021
Sale of food and other items	6,731	4,061
Other trading activities	<u>29,219</u>	<u>17,082</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

6 Other income

	Unrestrict fund	Unrestrict fund
	2022	2021
	£	£
Other income	537	1,137
Bank interest receivable	1,200	460
	<u>1,737</u>	<u>1,597</u>

7 Raising funds

	Unrestrict fund	Unrestrict fund
	2022	2021
	£	£
<u>Trading costs</u>		
Operating charity shops	703	4,053
	<u>703</u>	<u>4,053</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

8 Charitable activities

	Animal welfare centre	Animal welfare centre
	2022	2021
	£	£
Staff costs	153,034	155,329
Depreciation and impairment	35,025	34,342
Food and bedding	22,271	25,928
Veterinary fees	29,011	46,687
Drugs and consumables	19,430	13,479
Neutering scheme	14,851	12,370
Identichipping	1,739	1,670
Body disposal	301	257
Hygiene	20,278	19,517
Rates and water	6,787	9,866
Insurance	2,003	680
Light and heat	23,752	17,495
Repairs and renewals	6,234	8,190
Telephone	2,486	2,542
Printing, stationery and advertising	2,351	2,970
Vehicle expenses	1,909	1,131
General expenses	1,575	3,762
Donation	-	100
	<hr/>	<hr/>
	343,037	356,315
Share of support costs (see note 9)	34,653	32,240
Share of governance costs (see note 9)	11,922	2,530
	<hr/>	<hr/>
	389,612	391,085
	<hr/> <hr/>	<hr/> <hr/>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	33,400	-	33,400	31,214	-	31,214
Bank charges	1,253	-	1,253	1,026	-	1,026
Accountancy fees	-	2,483	2,483	-	2,530	2,530
Legal and professional	-	9,439	9,439	-	-	-
	<u>34,653</u>	<u>11,922</u>	<u>46,575</u>	<u>32,240</u>	<u>2,530</u>	<u>34,770</u>
Analysed between Charitable activities	<u>34,653</u>	<u>11,922</u>	<u>46,575</u>	<u>32,240</u>	<u>2,530</u>	<u>34,770</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:

	2022 Number	2021 Number
Branch administrators	2	2
Other staff	10	11
	<u>12</u>	<u>13</u>

Employment costs

	2022 £	2021 £
Wages and salaries	178,843	177,752
Social security costs	3,182	4,269
Other pension costs	4,409	4,522
	<u>186,434</u>	<u>186,543</u>

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

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS WIRRAL & CHESTER BRANCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

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