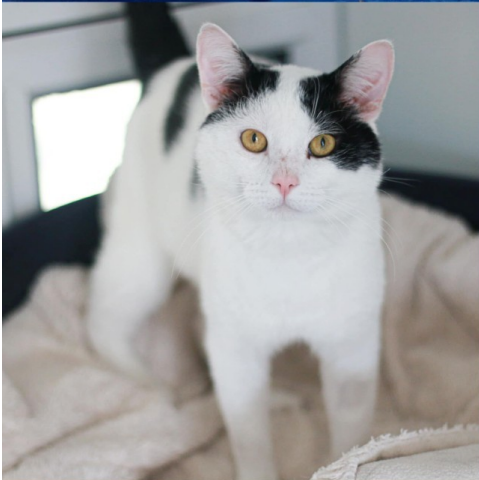


**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**  
**WIRRAL & CHESTER**  
**BRANCH**  
(Registered Charity No. 219766)

**ANNUAL REPORT AND ACCOUNTS FOR 2023**



**1. REFERENCE AND ADMINISTRATION**

**CHARITY NAME: RSPCA WIRRAL & CHESTER BRANCH**

**REGISTERED CHARITY NUMBER: 219766**

**MAIN ADDRESS: CROSS LANE, WALLASEY. CH45 8RH**

**BRANCH TRUSTEES**

**CHAIRMAN : MISS M STATHER**

**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**  
**DR C CLAYTON**  
**MRS C EDWARDS (co-opted 14<sup>th</sup> September 23).**

**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.

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**BRANCH MANAGEMENT**

**BRANCH MANAGER: PETER HATTAM**

**ANIMAL CARE MANAGER: KAY HAWTHORN**

**MAIN INDEPENDENT ADVISERS**

**INDEPENDENT EXAMINERS: MCLINTOCKS (NW) LIMITED**

**BANKERS: LLOYDS BANK PLC**

**CUSTODIAN TRUSTEES: CHARITY COMMISSION**

**MAIN BRANCH FACILITIES - WIRRAL ANIMAL CENTRE**

Telephone: 0151 – 638 - 6318

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

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

## **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 Partnership Managers who are employed by the National Society who attend Branch meetings, as required.

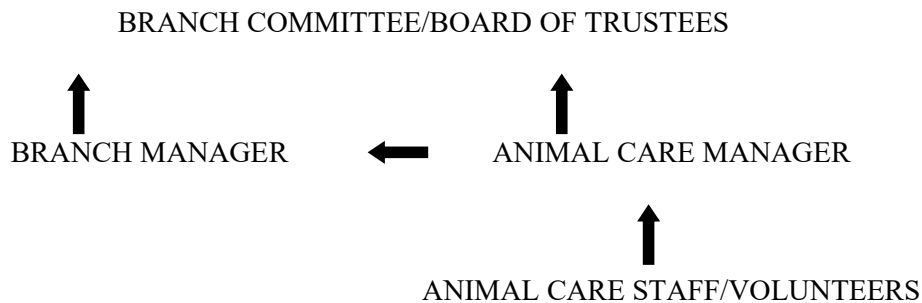
### **2.2 Trustee recruitment and appointment**

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 normally meet six times a year and receive updates 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 of the Branch for the forthcoming year.

They review the operations of the Animal Centre and Chester Shop and related matters on an ongoing basis 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 the 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)

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 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 2011 to have due regard to public benefit guidance issued by the Charity Commission.

Under the Charities Act 2011, 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, 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 or provide the right home and level of care for their needs.

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 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. However, this is becoming increasingly difficult as vets fees and general costs continue to rise.



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 cost 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 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 needed the support of the National Society to buy us some time to realise future legacies in the pipeline etc. In May 2003, the National Society agreed to provide 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 was a busy and difficult time for them, especially with the increased demand by the public on our resources.

Regional Board provided a further £10,000 to continue to support the work undertaken by the Inspectorate. This enabled the Branch to continue to operate at full capacity maintaining its commitment to support the Inspectorate and maximise animal re-homing opportunities.

Whilst Covid, is no longer a major issue, we have retained our adjusted work practices 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 over 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.

In October 2023, the National Society introduced its Care Contribution Fund (CCF), which provides Branches with up to 90 days support in taking in & looking after Inspectorate generated animals (non-case). This is a welcome and major boost to Branch funding, that supports animals available for re-homing. This pilot is being reviewed by September 2024 to consider its impact and ongoing viability.

Due to the differing support levels outlined above and with a couple of legacies in the pipeline, plus ongoing support from Pets at Home Lifelines, the Branch is in a much healthier position going forward into 2024.

The Branch is , therefore still very much 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 2023**

#### **ACHIEVEMENTS & PERFORMANCE**

In 2023 the Animal Centre re-homed 14 dogs (20 dogs in 2022), and 491 cats (589 in 2022) in total 505 (609 in 2022). The number of cats re-homed has significantly reduced due to an increase in case cats being retained or taken in, plus a reduction in re-homing due to the financial climate and impact it is having on households. Members of the public are struggling to meet increased costs, through inflation, increased interest rates and fluctuating energy costs, which is making the future less certain.

We continue to help both the National Society and the Inspectorate by 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 Northwest 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 a good working relationship 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 2023, due to the outdoor nature of the event. This saw a welcome return to the site of members of the public and their dogs and was again very well attended.

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.

*Margaret Stather*

*Chairman*

## **INSPECTORATE REPORT 2023 – MERSEYSIDE/CHESHIRE GROUP**

2023 has been another difficult and challenging year for the front-line officers of the Merseyside & Cheshire Group. According to new figures (YouGov Survey), 72% of the UK population say they're not planning on getting a new pet. The shocking results come as we face the biggest rehoming crisis in recent memory. Rescue centres and branches are "full to bursting" with unwanted animals as more animals come into care than are being adopted.

Between 2021 and 2022, we saw a six per cent increase in the number of dogs taken into care and a four per cent increase in the number of cats. However, concerns are increasing about capacity challenges at our centres, as the number of animals being adopted has been falling in recent years.

In 2022, we found homes for 27,535 animals - but that's 30% less than three years ago (in 2019) - when 39,178 animals were rehomed.

The RSPCA continues to deal with the aftermath of the significant increase in pet ownership during the coronavirus lockdown. Although, fortunately, many of these incidents have resulted in advice being given i.e. signposting for further assistance i.e. dog training schools or dietary advice, we are still seeing some animals needing to come into our care as their owners simply cannot cope. Social media influence continues to drive certain breeds of cats and dogs to be popular at the young/juvenile age, but as adults without appropriate training and development, members of the public are still calling for help to rehome these animals.

Following the Prime Minister's intervention, and the UK Government adding XL Bully dogs to the list of dogs which are banned in England and Wales. We have seen a profound effect on everyone who has anything to do with XL Bullies. Be that owners, vets, rescues, branches, the police, dog trainers, the organisations lobby team and credible breeders. We have seen an increase in abandoned, underweight, overbred, injured and dead XL Bullies. Although we hope to see some form of legislative reprieve or amendment in time, for now we must adhere to the guidance we are given and of course, follow the law.

With the ongoing unstable situation in the Ukraine, Gaza and now the Gulf of Aden, causing the subsequent increase in energy and import prices, we continue to be in a situation where many people are struggling with household bills and cost of living. This has a knock-on effect with people being able to afford an appointment with any possible treatment or medication.

The group continues to work hard with the assistance of the food bank initiative. Our very own Inspector Leanne Cooper works tirelessly alongside Animal Rescue Volunteers and neighbouring colleagues to meet the needs of many people who rely solely on the pet food this initiative provides. Currently there are 42 food bank partners spread around the Merseyside and Cheshire Group reaching hundreds of people on a monthly basis. Without the amazing support from the branches helping with storage of the food this initiative would struggle - thank you so much for your continued support, we really do appreciate it.

We continue to see links between financial health and mental health. We can still reflect on the aftermath of the lockdown and how this has intensified a lot of pre-existing mental health issues and caused many new diagnoses. These are mixed with the continuing and increasing costs of energy, mortgage and house price uncertainty and the cost of living crisis. With mental health services overstretched or no longer in service, many people have taken things into their own hands and are self medicating with alcohol and/or drugs. We know having pets can often help mental health issues, but the extra responsibility can sometimes compound an already stretched person and make matters worse. With dependencies on alcohol and/ or drugs thrown into the mix, this can only be a negative for animal welfare.

The Veterinary Assistance Vouchers Scheme has, to date, proved to be an extremely helpful and much needed resource, when helping to keep pets and owners together, in specific circumstances. This helps keep the demand for kennel and cattery space just about manageable, but not ideal. Many of the veterinary assistance vouchers are used to assist people



who ordinarily meet the needs of their animals, but have stumbled into difficult financial times, or are met with an unexpected vet cost and don't meet the criteria for the PDSA, or to assist in preventing future animal welfare concerns ie unwanted kitten or puppies or a worsening skin condition etc.

Most people are extremely appreciative of the help and support that the RSPCA and other charities offer, but there is always a small minority of people who aren't receptive to advice and have a complete disregard for their animal's welfare. The general belief is that having a pet animal is a right and not a privilege. In those situations, prosecution is often the only option.

### **Some of our 2023 incidents -**

#### **Complaint About A Neglected Dog - Inspector Joynes**

In January 2023 a neglected dog rescued by the RSPCA, after he was found with most of his fur missing due an untreated flea infestation, has now found a new home with a member of staff who treated him. Bobby, aged 13, was rescued by inspector Anthony Joynes after he was called to check on the welfare of the terrier cross at an address in Birkenhead in late January 2023.



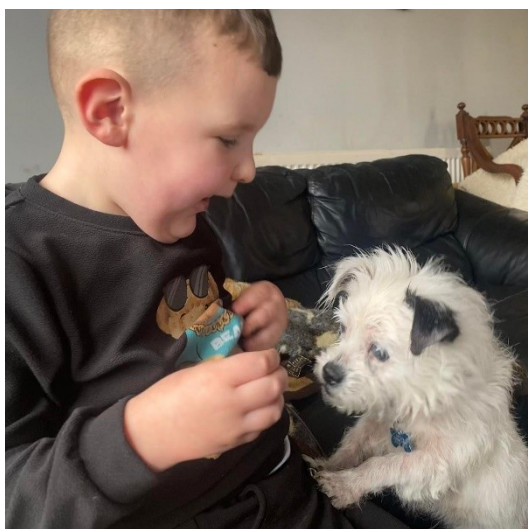
He could see the poor pet had lost most of his fur due to being riddled with fleas. He also had sore and infected ears and eyes. His owner, who said they could no longer care for Bobby due to a change in circumstances, was considering having him put to sleep, but Anthony rushed him to the RSPCA Wirral & Chester Branch for veterinary treatment and some much-needed TLC.

Kay Hawthorne, the branch manager, said: "He was filthy and in quite a state with more fleas than we have seen on a single animal. He had barely any fur from the waist down and you could just see thousands of black dots all over him - which were the fleas. He had dirty infected ears and was also struggling from untreated dry eyes - both were sore and infected. One of his nails was very overgrown and gnarled, whilst another had grown into a complete circle - piercing his pad and growing into it significantly.

Staff got to work and gave him a good clean where lots of fleas got washed off. He was treated for his fleas once he was dry. He was then wormed; his sore eyes were bathed and then we lubricated them. He then had his blocked ears cleaned out and we started him on a course of treatment to help clear the infection. We clipped his gnarled nail, and removed the piercing one from the pad, then bathed the wound, enabling him to put his foot down and walk properly for the first time in a long time. While all this was taking place he didn't stop wagging his tail the whole time. That night he slept in a warm room on a clean, thick plump bed - the best uninterrupted sleep he had had in a long time, without the discomfort of fleas making him itchy and restless. His ears and eyes weren't bothering him and he was able to walk without the piercing pain of a nail in his foot."



Kay bonded with Bobbi so much she rehomed him with her other dogs - Frankie a bulldog-cross aged one, Maisie, a West Highland White cross aged 12, Eva a German Shepherd aged 12, as well as Toots another Shih Tzu aged four (Bobbi is pictured below with grandson Sonny Ray, aged 4).



She added: "He was just so sweet natured and lovely and I knew we would struggle to find him a home at such an elderly age so I took him on. He now looks so happy and it just proves there is still life in the old dog, yet!"

Inspector Joynes said he was delighted to see a transformed Bobbi and is over-the-moon he is now enjoying a new chapter in life with Kay.

He said: "Poor Bobbi really was in a bad way and it was so upsetting to think the owner was considering putting him to sleep, due to moving away and leaving him in the care of someone else who was struggling to cope. He should never have been left to get in such a state with veterinary assistance and charities around who would help in this situation. He was riddled with fleas and had other infections and problems which were causing him real problems - but thanks to RSPCA staff he is transformed and is adorable. He has fallen on all four paws now he has been adopted by Kay too - I am thrilled."

### **Completed Case - Inspector Leanne Cooper**

In January 2023, Inspector Leanne Cooper's case involving a Staffordshire bull terrier type dog called 'Luna' was concluded at Liverpool Magistrates court. Officers had tried to work with Luna's owner, who lived in the Southport area. Officers had issued a warning notice and advice, but the owner didn't comply. This meant that Luna was removed due to her chronic ear condition and skin condition. After months of treatment, Luna sadly had to be put to sleep due to the severity of her health issues. The defendant pleaded guilty on 30/11/22. On 31/1/23, Magistrates sentenced the owner to 12 weeks imprisonment, suspended for 2 years, and a 5yr disqualification from keeping all animals, along with £500 towards costs.

### **Operation Rusty - Report From DCI Goodman-James**

In February 2023, RSPCA officers were involved with Operation Rusty on the 8th of February and the 23rd February 2023, which is a multi-agency operation at the Stena Line Birkenhead Port.

This operation is a key to aid in the intelligence and evidence gathering of illegal puppy and kitten trading. Intelligence suggests that this access point to mainland UK is used by illegal puppy and kitten traders based in Southern Ireland and Europe. Animals, along with drugs, cash, guns and people are smuggled into Northern Ireland and across the Irish sea.

Other animal welfare and wildlife offences are also identified at this location, making our involvement all the more important. Along with Merseyside Police, Border Force, Customs, Port Police, VOSA, DVLA and World Horse Welfare we act as a deterrent, educator and enforcer. Our role is to search vehicles, for animal welfare related offences, of all sizes, that disembark and embark on the 6.30am arrival and 10.30 departure, to and from Belfast. On both days advice was given to several vehicles carrying domestic pets. Advice included access to water, correct tethering in the transport and training advice regarding behaviour.

Three vehicles were searched regarding transportation of puppies. One with 108 puppies on board. All paperwork was valid and in line with requirements. One horse box was searched by World Horse Welfare, no concerns found. RSPCA officers will continue to work with our partners in our ambition to reduce animal neglect and cruelty by half and to stop illegal puppy and kitten trading.

### **Case Concluded - Inspector Louise Showering**



In February 2023, a case involving the starvation of a dog in Kirkdale was concluded. Inspector Showering first attended the address in Liverpool L5 in January 2022, following a call about an underweight dog. The dog, a Staffordshire Bull terrier named 'Tia', was found to be underweight despite there being bowls of food and water available.

The owner was advised that the dog may have an underlying condition causing the weight loss and was issued with a 'Warning notice' Tia's owner was given until 4th February 2022 to get her to a vet. RSPCA officers followed up over the next few weeks and were unable to gain entry to the address again. Tia's owner eventually confirmed with an officer over the phone that 'Tia' had been put to sleep by a vet.

Inspector Lupson was called to the flat on 6th April 2022 after 'Tia' was found deceased by a member of the public. A postmortem report showed that 'Tia' had starved to death. Tia's owner was located in July 2022, and was interviewed. On 16th February 2022, Tia's owner pleaded guilty to two offences under the Animal Welfare Act (2006), namely causing unnecessary suffering to and failing to meet the needs of 'Tia'.

The defendant was sentenced to 16 weeks imprisonment for each offence, to run concurrently. He was also disqualified from keeping any animal for an indefinite period, and for a minimum of 10 years.

### **Cormorant Rescue - Inspector Nadine Pengilly**



In February 2023, officers were called to rescue a bird that had become trapped at the new Everton football stadium site on Regent Road. The bird, a Cormorant, had gone down a deep shaft and was unable to fly free. Inspector Pengilly



attended, and with the assistance of colleague Inspector Cooper, managed to use Reach and Rescue poles to catch the bird, which kept diving underwater. The bird was uninjured and quickly released onto the River Mersey.

### **20 Year Long Service Award - Inspector Nadine Pengilly**

In March 2023, Inspector Nadine Pengilly was presented with a long service award this month following her completion of over 20 years with RSPCA. Well deserved congratulations go to Dee for this huge achievement, we are all very proud of her. It was great to see Dee be presented with this award during our group meeting.



Dee has been a constant advocate for animal welfare within the Merseyside and Cheshire group since she joined the organisation. Her passion for animal welfare and empathy for people has made her one of the more senior and experienced officers in the group.

### **Community Action In New Brighton**

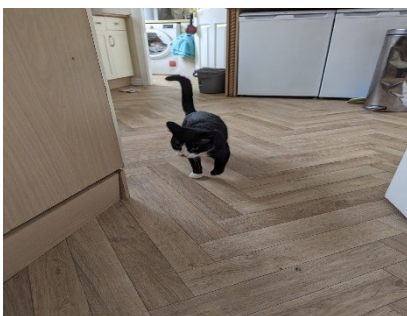


In March 2023, Merseyside & Cheshire Officers volunteered to participate in this year's Great British Spring Clean event by litter picking at New Brighton beach. It was a wild and rainy day but spirits remained high. The group removed a significant amount of litter, particularly microplastics.

The Great British Spring Clean is the nation's biggest mass-action environmental campaign. In 2024, the campaign will return from 15 March to 31 March and we plan to be involved again

### **Cat rescue - Croxteth, Merseyside - Inspector Joanne McDonald**

In March 2023, Inspector Joanne McDonald attended to assist a cat that had been stuck on a roof for a number of days. With assistance from Merseyside Fire and Rescue on a cherry picker, Inspector McDonald was able to coax the cat down onto a lower garage roof where she used her net to get the cat down. The cat was returned safely to relieved owners, and nonchalantly strolled back home.



### **Case Concluded - Inspector Lisa Lupson**

In March 2023, Lisa Lupson's case involving a dog named 'Diego' was concluded. The dog was found living inside a property in Kirkby that Police described as one of the worst they have ever seen, with faeces and rubbish covering the floors. 'Diego', an 18mth old XL Bulldog, was seized by Police and removed to kennels where he was found to have

overgrown nails and filthy fur. 'Diego' was subsequently collected by an officer and transferred for care at the RSPCA Southport branch. The dog owner was given a 10 year ban from keeping all animals, and a deprivation order was issued for 'Diego', transferring ownership of him to RSPCA.

#### **Newborn kittens - Inspector Nadine Pengilly**



In March 2023, Inspector Nadine Pengilly was hand rearing two orphaned newborn kittens which serendipitously arrived with her on Mother's Day.

The kittens are doing well and will be rehomed once they are weaned and space for them in a branch is found.

#### **Challenging bird rescue - Central Liverpool - Inspector Anthony Joynes**

In March 2023, ARO Littlewood & Inspector Joynes attended to help a gull that had become suspended in a wide expanse of netting on a building in Liverpool.

After a strategy meeting, the pair used reach and rescue poles with a net underneath, to successfully capture the bird.

#### **Duckling down a grid - Cheshire - ARO Hana Yen**

In April 2023, trainee Animal Rescue Officer Hana Yen & Inspector Goodman-James were called to help a duckling that had been separated from its family having fallen down a grid. The Fire Service attended to lift the manhole cover, and Hana was able to assist with the recovery of the bird. The duckling went to Stapeley Grange for further care.

#### **Case Concluded - Inspector Jenny Bethel**

In April 2023, Inspector Jenny Bethel's case involving the neglect of a Collie cross in Chester was concluded. The body of the dog 'Taf' was exhumed, following an allegation about his body condition and the circumstances in which he died. 'Taf' was said to be skin and bone before he died, and the owner confirmed no veterinary intervention. A post mortem report showed that 'Taf' was emaciated and had swallowed foreign bodies, including a part of a milk carton label. The foreign bodies had caused problems in his intestines causing him to die, likely very painfully. One of the two defendants has not yet been found. The owner pleaded guilty to two offences under the Animal Welfare Act. She was sentenced to 12 weeks imprisonment, suspended for 2 years. She was also disqualified from keeping any animal for 2 years, and a deprivation order for her other dog was granted.

#### **Cat Rescue - Liverpool - Inspector Lisa Lupson**

In April 2023, Inspector Lisa Lupson came to the aid of a cat that had fallen down a deep hole in between two properties in Aintree, Merseyside. Inspector Lupson attempted to retrieve the cat using her Reach and Rescue pole however the cat was too far down. Merseyside Fire Service attended to assist and the cat was recovered and returned unharmed to grateful owners.

#### **Stray matted dog - Crewe - Inspector Louise Showering**

In May 2023, Inspector Showering appealed for information after an extremely matted stray dog was taken into Stapeley Grange wildlife hospital by a member of the public. The dog, now named 'Larry', was transferred to Greater Manchester animal hospital where he was checked by a vet and sedated in order to remove his heavily matted coat.

Larry was fostered by Kay Hawthorn at Wirral branch, who has now adopted him. There was lots of media interest, and the story was covered by ITV at the end of their news bulletin.





### **Concluded Case - Inspector Louise Showering**

In May 2023, a male pleaded guilty to causing unnecessary suffering to, and failing to meet the needs of, three dogs and four ferrets in Liverpool. All of the animals were found deceased after neighbours below reported maggots coming through their ceiling. The defendant avoided meeting RSPCA for a number of months.

During an eventual interview with Inspector Showering, the owner admitted abandoning the animals. Two of the dogs were locked in the same crate, with one cannibalising the other to try to survive. Having heard the facts, the District Judge decided the matter should be committed to Crown Court for sentence on 28/6/23.

### **Concluded Case - Inspector Anthony Joynes**

In June 2023, Inspector Joynes' case involving a neglected dog named 'Dottie' came to a close at the end of May. Dottie was discovered in January 2023, weighing just 23 kilos and very close to not surviving. It was a slow process to return weight onto her but the animal centre worked hard and by April, she had gained 10 kilos and was looking much healthier.

The owner was convicted of neglect and banned from keeping animals for 6 years.



In June 2023, Inspector McDonald and Animal Rescue Officer Sanderson attended Makro at Britonwood trading estate, Kirkby, after a report of a kitten trapped inside a recycling container. Staff heard meowing from inside the container and rang in for help.

When officers arrived, the head of an adult cat could be seen peering out of a hole in the side of the container. It was thought that the cat may have gone inside to give birth several days before, and that she and her kitten had become trapped. Over the course of two days, four officers attended the container, carefully removing items of tightly packed cardboard.

Conditions inside were hot, and it was thought that the kitten had limited air. The kitten, now named 'Biff', was pulled out to safety. The mother cat managed to make her own way out overnight, and staff and RSPCA continue to try to locate and confine her. 'Biff' is now doing well with Wirral and Cheshire branch staff at Wallasey Animal Centre.





### **Case Concluded - Joint Case RSPCA & Police**

In August 2023, a joint investigation by the RSPCA and the police led to the conviction and sentencing of a sadistic cat killer who tortured his girlfriend's cat by kicking it with steel toe capped boots, throwing it in a boiling hot shower and shooting it with pellets. The male from the Netherley area in Liverpool, was sentenced 27 months in jail and was banned from owning or keeping a pet for life.

The sentence is believed to be the longest ever handed out under the Animal Welfare Act.

### **Abandoned Puppies - Ellesmere Port - Inspector Anthony Joynes**

In August 2023, Inspector Anthony Joynes attended a property in Ellesmere Port, after a member of the public found a box of puppies in bushes when she was feeding local foxes. The pups, which were sealed inside the box, were all underweight and dehydrated. They are estimated at around 5 weeks old. The smallest pup weighed just 500g and couldn't open her eyes. A press release appealing for information will be released shortly.



Five out of the six puppies left abandoned in a box have now fully recovered. The pups are being rehomed by the Tameside branch, who already have loving homes lined up.

### **Puppy Dumped In A Bin Bag - Chester - Deputy Chief Inspector Goodman-James**

In September 2023, Inspector Goodman-James attended following a report of a dead dog in a public place. The chihuahua-type dog was found in a black bin bag in a bush in playing fields next to Shelley Road, Blacon, on 6th September. Witnesses have said they saw the puppy being swung in the air and targeted by people who were throwing bottles.

An adult dog found in the same location was taken into the care of the local authority. After an RSPCA vet examined the puppy, they said although blood was visible around the head and face areas, it wasn't possible to determine a cause of death.

The puppy was wearing a brown collar and was microchipped but the details were not kept up to date. Enquiries by the RSPCA have since revealed she was born in April and then allegedly sold to two men around Easter time.

A press appeal for any further information as to who may have been responsible was made.

### **Case Concluded - Inspector Anthony Joynes**

In September 2023, Inspector Joynes' concluded case involving the shocking abuse of a cat in Prescott, Merseyside, received widespread media coverage. Binx the kitten suffered 'sadistic' levels of cruelty over a prolonged period of time before her death. The RSPCA worked in partnership with Police, to prosecute a 23 year old male, the ex-partner of the cat owner.

The male pleaded guilty to two animal welfare offences in relation to Binx. Incidents included leaving the kitten in the shower with hot running water for long periods of time, shooting her with pellets soaked in household cleaner, and hitting her with a mop soaked in bleach. The male also filmed himself stamping on the kitten whilst wearing steel toe capped boots. The abuse continued for around eight months. On one occasion, Binx was found by her distraught owner lying motionless and matted with blood in the bath, after being hit with a shovel. The force had broken some of her teeth.

A further incident involving threatening text messages made by the male, the cat owner returned home to discover her kitten dead and covered in blood. A postmortem showed that Binx suffered cuts, bruises, fractured ribs, and a punctured lung which led to her death. A healed fractured rib and 'aged' bleeding provided evidence of a previous traumatic event to the chest, many days prior to the fatal set of injuries.

The male was sentenced to 27 months in prison - possibly the longest sentence for a Section 4 offence and was also banned from keeping any animals for the rest of his life.

### **Cat On Roof - Chester - Inspector Jenny Bethel**

In October 2023, Inspector Jenny Bethel was called to help the worried owners of Phoebe the cat, who had become trapped on her owners' roof for three nights. Chester Fire Service were called to assist and managed to encourage Phoebe to scramble further down. The owner was then able to grab the cat through one of the sky lights. Phoebe was terrified but otherwise unharmed.



### **Badger Rescue - Neston - Inspector Naomi Norris**

In November 2023, Inspector Naomi Norris rescued a badger in Neston, Cheshire this month. The animal had fallen into a raw sewage tank overnight at a wastewater site. Inspector Norris was able to rescue the thankfully uninjured badger and returned it to its sett.

### **Dumped Cat - Wirral - Inspector Anthony Joynes**



In November 2023, a female cat was found dumped at the household recycling centre in Bebington inside a 'Next' plastic bag and urine soaked clothing.

The cat was very poorly and placed onto a drip. The cat underwent radiographs which confirmed that she had a broken jaw, but the injury was old. The jaw had fused over time, thus preventing her from eating. The cat had to be put to sleep on humane grounds.

The past year has been challenging for all of us. As a group, we often become overstretched and chased our tails at times. The next 12 months will continue to challenge and test us, but I also know that we have a committed and passionate first class team and that our branches have our backs covered and will do everything they can to support us. As a group we are confident that the stories of “forever homes” and brilliant “after” photographs will continue to come in. Allowing us all to celebrate the great time, effort and patience shown to animals in our care.

As we head to our 200th year anniversary, the organisation is making some new and amazing changes that we can all embrace, including new branding and new ways of working. It is hoped that all the hard work being completed across all departments will continue to aid our mission of being there for every animal.

Thank you to all of the branches for their support and hard work during 2023. I look forward to working with you during 2024.

Chief Inspector Brett Witchalls.

#### **4. FINANCIAL REVIEW**

##### **HONORARY TREASURER’S REPORT**

The balance sheet at £1,052,703 appears to be healthy and cash at hand has increased to £218,113 due in the main to increased income from the newly arranged Care Contribution Fund.

Whilst donations and gifts have remained constant at around the £84,000 mark, legacies increased by around £165,000, which is a welcome addition, but demonstrates the uncertainty surrounding such income.

Income from “case” animals increased by around £18,000 but will fluctuate year on year, dependent on Inspectorate activity and is likely to 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 advent of the newly created Care Contribution Fund (introduced in October 2023, a 12-month pilot until September 2024), has seen a significant addition to our income streams at the end of 2023 and into 2024. However, this may be short lived, if not extended after September 2024.

Staffing costs have remained relatively constant, as some new staff have been recruited, but we are currently holding onto one vacancy. Trustees were still able to offer staff a pay increase in 2023, in recognition of their effort and commitment at what has been (and still is) a very difficult time.

Trustees have continued to review expenditure and income sources in an effort to maximize existing resources. Management secured grants of £62,600, which has helped to bolster funding for 2023 and these actions are helping to extend provision into the future, 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 again in 2023, due to 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***

Although the coronavirus is becoming less of an issue, 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. 2023 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 2024 is somewhat more encouraging, as inflation rates continue to fall, vets bills stabilise, and a major legacy is in the pipeline. Hopefully, the CCF pilot will also be deemed a success and continue into the future.

The charity's net current assets in 2023 amounted to £390,190 compared to £230,548 in 2022 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 until legacies mature. We have secured funding from the Pets at Home Foundation to carry out major repairs to the two catteries.

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.

*K.W.T.Crowden*

*Hon. Treasurer*

## **HOW YOU CAN HELP THE ANIMALS IN OUR CARE**

The cost of running the Wirral Animal Centre still 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 from case claims and the newly created Care Contribution Fund), plus one-off grants of £60,500 in 2023, for which we are grateful.

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 £4,000 each year in additional income.

If you would like to help, then please contact Peter Hattam via e-mail at [peterhattam@btconnect.com](mailto: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 help in formulating the revision/inclusion. For this Branch to benefit, the bequest must clearly identify the beneficiary as the RSPCA WIRRAL & CHESTER BRANCH AND QUOTE OUR REGISTERED CHARITY NUMBER 219766.

Bequests made to the RSPCA will benefit Headquarters (who employ Inspectors and Animal Collection Officers who deal directly with animal suffering & 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.

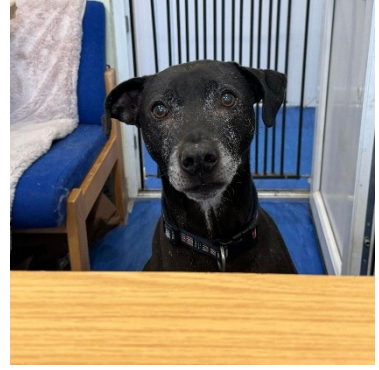
We really do appreciate everyone’s continuing support in ensuring that we can retain all of our facilities within our catchment area, however, the amount of help we can give is limited by the sum of money that we can raise.

Cruelty exists in our Branch area and we need your continuing support and financial aid to keep our Animal Centre and Chester 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-**



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

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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I report to the trustees on my examination of the financial statements of (the charity) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of 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: 10<sup>th</sup> May 2024.



**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 2023**

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	397,372	205,985
<b><u>Charitable activities</u></b>			
Animal welfare centre	4	101,763	78,328
Other trading activities	5	37,753	29,219
Other income	6	5,327	1,737
<b>Total income</b>		<u>542,215</u>	<u>315,269</u>
<b><u>Expenditure on:</u></b>			
Raising funds	7	<u>4,803</u>	<u>703</u>
<b><u>Charitable activities</u></b>			
Animal welfare centre	8	<u>412,287</u>	<u>389,612</u>
<b>Total charitable expenditure</b>		<u>412,287</u>	<u>389,612</u>
<b>Total resources expended</b>		<u>417,090</u>	<u>390,315</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		125,125	(75,046)
Fund balances at 1 January 2023		<u>927,578</u>	<u>1,002,624</u>
<b>Fund balances at 31 December 2023</b>		<u><u>1,052,703</u></u>	<u><u>927,578</u></u>

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

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

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

## BALANCE SHEET

**AS AT 31 DECEMBER 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		662,513		697,030
<b>Current assets</b>					
Stocks	15	1,000		300	
Debtors	16	198,275		42,066	
Cash at bank and in hand		218,113		209,705	
		417,388		252,071	
<b>Creditors: amounts falling due within one year</b>	17	(27,198)		(21,523)	
<b>Net current assets</b>			390,190		230,548
<b>Total assets less current liabilities</b>			1,052,703		927,578
<b>The funds of the charity</b>					
Unrestricted funds			1,052,703		927,578
			1,052,703		927,578

The financial statements were approved by the trustees on 7<sup>th</sup> May 2024

*Margaret Stather*

M Stather  
**Chairman**

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**  
**WIRRAL AND CHESTER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
***FOR THE YEAR ENDED 31 DECEMBER 2023***

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**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, 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 AND CHESTER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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 AND CHESTER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

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**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 AND CHESTER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**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**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Donations and gifts	84,785	84,347
Legacies receivable	247,630	82,603
Grants	62,600	36,850
Membership fees	375	335
Special efforts	1,982	1,850
	<u>397,372</u>	<u>205,985</u>
<b>Donations and gifts</b>		
Donations	61,774	61,163
Collection boxes	27	76
Door collections via HQ	22,984	23,108
	<u>84,785</u>	<u>84,347</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 AND CHESTER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**3 Donations and legacies (Continued)**

**Grants receivable for core activities**

RSPCA HQ grant	60,500	16,700
Energy rebate	-	150
Pets at Home grant	-	15,000
Jean Sainsbury Trust grant	-	5,000
RSPCA HQ food grant	2,100	-
	<u>62,600</u>	<u>36,850</u>

**4 Charitable activities**

	<b>Animal welfare centre 2023 £</b>	<b>Animal welfare centre 2022 £</b>
Sale of goods	41,432	43,431
Payment for case animals	52,815	34,897
Care Contribution Fund	7,516	-
	<u>101,763</u>	<u>78,328</u>

**5 Income from other trading activities**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Fundraising events	515	-
Charity shop income	28,489	22,488
Sale of food and other items	8,749	6,731
	<u>37,753</u>	<u>29,219</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 2023**

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**6 Other income**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	2,856	537
Bank interest receivable	2,471	1,200
	<u>5,327</u>	<u>1,737</u>

**7 Expenditure on raising funds**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Trading costs</b>		
Operating charity shops	4,803	703
	<u>4,803</u>	<u>703</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 2023**

**8 Charitable activities**

	<b>Animal welfare centre</b>	<b>Animal welfare centre</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	154,927	153,034
Depreciation and impairment	34,928	35,024
Food and bedding	36,510	22,271
Veterinary fees	33,299	29,011
Drugs and consumables	23,049	19,430
Neutering scheme	24,116	14,851
Identichipping	612	1,739
Body disposal	571	301
Hygiene	22,242	20,278
Rates and water	8,228	6,787
Insurance	1,694	2,003
Light and heat	17,795	23,752
Repairs and renewals	6,988	6,234
Telephone	1,865	2,486
Printing, stationery and advertising	1,549	2,351
Vehicle expenses	928	1,909
General expenses	1,727	1,576
Donation	791	-
	<hr/>	<hr/>
	371,819	343,037
Share of support costs (see note 9)	35,303	34,653
Share of governance costs (see note 9)	5,165	11,922
	<hr/>	<hr/>
	412,287	389,612
	<hr/> <hr/>	<hr/> <hr/>

**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 2023**

**9 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023 Support costs</b>	<b>Governance costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	33,866	-	33,866	33,400	33,400
Bank charges	1,437	-	1,437	1,253	1,253
Accountancy fees	-	2,605	2,605	-	2,483
Legal and professional	-	2,560	2,560	-	9,439
	<u>35,303</u>	<u>5,165</u>	<u>40,468</u>	<u>34,653</u>	<u>46,575</u>
Analysed between					
Charitable activities	<u>35,303</u>	<u>5,165</u>	<u>40,468</u>	<u>34,653</u>	<u>46,575</u>

**10 Net movement in funds**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,605	2,483
Depreciation of owned tangible fixed assets	<u>34,928</u>	<u>35,024</u>

**11 Trustees**

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



**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 2023**

**12 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Branch administrators	2	2
Other staff	9	10
	<u>11</u>	<u>12</u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	179,878	178,843
Social security costs	4,443	3,182
Other pension costs	4,472	4,409
	<u>188,793</u>	<u>186,434</u>

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

**13 Taxation**

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

**14 Tangible fixed assets**

	<b>Freehold land and buildings</b>	<b>Fixtures and fittings</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2023	1,253,429	30,898	1,390	1,285,717
Additions	-	1,203	-	1,203
Disposals	-	(1,585)	-	(1,585)
	<u>1,253,429</u>	<u>30,516</u>	<u>1,390</u>	<u>1,285,335</u>
At 31 December 2023	1,253,429	30,516	1,390	1,285,335
<b>Depreciation and impairment</b>				
At 1 January 2023	575,746	11,901	1,041	588,688
Depreciation charged in the year	30,940	3,641	347	34,928
Eliminated in respect of disposals	-	(794)	-	(794)
	<u>606,686</u>	<u>14,748</u>	<u>1,388</u>	<u>622,822</u>
At 31 December 2023	606,686	14,748	1,388	622,822
<b>Carrying amount</b>				
At 31 December 2023	<u>646,743</u>	<u>15,768</u>	<u>2</u>	<u>662,513</u>
At 31 December 2022	<u>677,683</u>	<u>18,998</u>	<u>349</u>	<u>697,030</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 2023**

**14 Tangible fixed assets**

**(Continued)**

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

**15 Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	1,000	300
	<u>1,000</u>	<u>300</u>

**16 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	198,275	41,861
Prepayments and accrued income	-	205
	<u>198,275</u>	<u>42,066</u>

**17 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,086	1,772
Trade creditors	17,600	14,919
Other creditors	744	849
Accruals and deferred income	6,768	3,983
	<u>27,198</u>	<u>21,523</u>

**18 Retirement benefit schemes**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	4,472	4,409
	<u>4,472</u>	<u>4,409</u>

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

**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 2023**

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**19 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	927,578	542,215	(417,090)	1,052,703
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	1,002,624	315,269	(390,315)	927,578
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**20 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

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

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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I report to the trustees on my examination of the financial statements of (the charity) for the year ended 31 December 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of 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: 10<sup>th</sup> May 2024.

**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 2023**

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	397,372	205,985
<b><u>Charitable activities</u></b>			
Animal welfare centre	4	101,763	78,328
Other trading activities	5	37,753	29,219
Other income	6	5,327	1,737
<b>Total income</b>		<u>542,215</u>	<u>315,269</u>
<b><u>Expenditure on:</u></b>			
Raising funds	7	<u>4,803</u>	<u>703</u>
<b><u>Charitable activities</u></b>			
Animal welfare centre	8	<u>412,287</u>	<u>389,612</u>
<b>Total charitable expenditure</b>		<u>412,287</u>	<u>389,612</u>
<b>Total resources expended</b>		<u>417,090</u>	<u>390,315</u>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		125,125	(75,046)
Fund balances at 1 January 2023		<u>927,578</u>	<u>1,002,624</u>
<b>Fund balances at 31 December 2023</b>		<u><u>1,052,703</u></u>	<u><u>927,578</u></u>

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

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

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

## BALANCE SHEET

**AS AT 31 DECEMBER 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		662,513		697,030
<b>Current assets</b>					
Stocks	15	1,000		300	
Debtors	16	198,275		42,066	
Cash at bank and in hand		218,113		209,705	
		<u>417,388</u>		<u>252,071</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(27,198)</u>		<u>(21,523)</u>	
<b>Net current assets</b>			<u>390,190</u>		<u>230,548</u>
<b>Total assets less current liabilities</b>			<u><u>1,052,703</u></u>		<u><u>927,578</u></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u>1,052,703</u>		<u>927,578</u>
			<u><u>1,052,703</u></u>		<u><u>927,578</u></u>

The financial statements were approved by the trustees on 7<sup>th</sup> May 2024



M Stather  
**Chairman**

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**  
**WIRRAL AND CHESTER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
***FOR THE YEAR ENDED 31 DECEMBER 2023***

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**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, 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 AND CHESTER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**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 AND CHESTER BRANCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**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.

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**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**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Donations and gifts	84,785	84,347
Legacies receivable	247,630	82,603
Grants	62,600	36,850
Membership fees	375	335
Special efforts	1,982	1,850
	<u>397,372</u>	<u>205,985</u>
<b>Donations and gifts</b>		
Donations	61,774	61,163
Collection boxes	27	76
Door collections via HQ	22,984	23,108
	<u>84,785</u>	<u>84,347</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.

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**3 Donations and legacies (Continued)**

**Grants receivable for core activities**

RSPCA HQ grant	60,500	16,700
Energy rebate	-	150
Pets at Home grant	-	15,000
Jean Sainsbury Trust grant	-	5,000
RSPCA HQ food grant	2,100	-
	<u>62,600</u>	<u>36,850</u>

**4 Charitable activities**

	<b>Animal welfare centre 2023 £</b>	<b>Animal welfare centre 2022 £</b>
Sale of goods	41,432	43,431
Payment for case animals	52,815	34,897
Care Contribution Fund	7,516	-
	<u>101,763</u>	<u>78,328</u>

**5 Income from other trading activities**

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Fundraising events	515	-
Charity shop income	28,489	22,488
Sale of food and other items	8,749	6,731
	<u>37,753</u>	<u>29,219</u>

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**6 Other income**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	2,856	537
Bank interest receivable	2,471	1,200
	<u>5,327</u>	<u>1,737</u>

**7 Expenditure on raising funds**

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Trading costs</b>		
Operating charity shops	4,803	703
	<u>4,803</u>	<u>703</u>

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**8 Charitable activities**

	<b>Animal welfare centre</b>	<b>Animal welfare centre</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	154,927	153,034
Depreciation and impairment	34,928	35,024
Food and bedding	36,510	22,271
Veterinary fees	33,299	29,011
Drugs and consumables	23,049	19,430
Neutering scheme	24,116	14,851
Identichipping	612	1,739
Body disposal	571	301
Hygiene	22,242	20,278
Rates and water	8,228	6,787
Insurance	1,694	2,003
Light and heat	17,795	23,752
Repairs and renewals	6,988	6,234
Telephone	1,865	2,486
Printing, stationery and advertising	1,549	2,351
Vehicle expenses	928	1,909
General expenses	1,727	1,576
Donation	791	-
	<hr/>	<hr/>
	371,819	343,037
Share of support costs (see note 9)	35,303	34,653
Share of governance costs (see note 9)	5,165	11,922
	<hr/>	<hr/>
	412,287	389,612
	<hr/> <hr/>	<hr/> <hr/>



**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**  
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**9 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023 Support costs</b>	<b>Governance costs</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	33,866	-	33,866	33,400	33,400
Bank charges	1,437	-	1,437	1,253	1,253
Accountancy fees	-	2,605	2,605	-	2,483
Legal and professional	-	2,560	2,560	-	9,439
	<u>35,303</u>	<u>5,165</u>	<u>40,468</u>	<u>34,653</u>	<u>46,575</u>
Analysed between					
Charitable activities	<u>35,303</u>	<u>5,165</u>	<u>40,468</u>	<u>34,653</u>	<u>46,575</u>

**10 Net movement in funds**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,605	2,483
Depreciation of owned tangible fixed assets	<u>34,928</u>	<u>35,024</u>

**11 Trustees**

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

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**12 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Branch administrators	2	2
Other staff	9	10
	<u>11</u>	<u>12</u>

**Employment costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	179,878	178,843
Social security costs	4,443	3,182
Other pension costs	4,472	4,409
	<u>188,793</u>	<u>186,434</u>

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

**13 Taxation**

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

**14 Tangible fixed assets**

	<b>Freehold land and buildings</b>	<b>Fixtures and fittings</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2023	1,253,429	30,898	1,390	1,285,717
Additions	-	1,203	-	1,203
Disposals	-	(1,585)	-	(1,585)
At 31 December 2023	<u>1,253,429</u>	<u>30,516</u>	<u>1,390</u>	<u>1,285,335</u>
<b>Depreciation and impairment</b>				
At 1 January 2023	575,746	11,901	1,041	588,688
Depreciation charged in the year	30,940	3,641	347	34,928
Eliminated in respect of disposals	-	(794)	-	(794)
At 31 December 2023	<u>606,686</u>	<u>14,748</u>	<u>1,388</u>	<u>622,822</u>
<b>Carrying amount</b>				
At 31 December 2023	<u>646,743</u>	<u>15,768</u>	<u>2</u>	<u>662,513</u>
At 31 December 2022	<u>677,683</u>	<u>18,998</u>	<u>349</u>	<u>697,030</u>

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**14 Tangible fixed assets**

**(Continued)**

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

**15 Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	1,000	300
	<u>1,000</u>	<u>300</u>

**16 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	198,275	41,861
Prepayments and accrued income	-	205
	<u>198,275</u>	<u>42,066</u>

**17 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,086	1,772
Trade creditors	17,600	14,919
Other creditors	744	849
Accruals and deferred income	6,768	3,983
	<u>27,198</u>	<u>21,523</u>

**18 Retirement benefit schemes**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	4,472	4,409
	<u>4,472</u>	<u>4,409</u>

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

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**19 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	927,578	542,215	(417,090)	1,052,703
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General funds	1,002,624	315,269	(390,315)	927,578
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**20 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).