

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

**ANNUAL REPORT AND ACCOUNTS FOR 2024**



**SOME OF THE ANIMALS WE RE-HOMED IN 2024**

**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 C EDWARDS**

**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 HEATH (co-opted 13<sup>th</sup> June 2024)**

**Appointment of Trustees:**

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

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

The elected Committee can co-opt up to 3 persons until the next AGM. Whereby they must then be members.

**BRANCH MANAGEMENT**

**BRANCH MANAGER: PETER HATTAM**

**ANIMAL CARE MANAGER: KAY HAWTHORN**

**MAIN INDEPENDENT ADVISERS**

**INDEPENDENT EXAMINERS: XEINADIN (formerly McLintocks NW Ltd).**

**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  
THE RSPCA NATIONAL CALL CENTRE - 0300 - 1234 – 999**

## **2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **2.1 Governing Rules:**

The Branch is constituted as an un-incorporated association and has its own charitable status. The Branch works within a constitution and rules that are laid down by the RSPCA Headquarters. It receives guidance via documentation and from Branch Partnership Managers who are employed by the National Society who attend Branch meetings, as required.

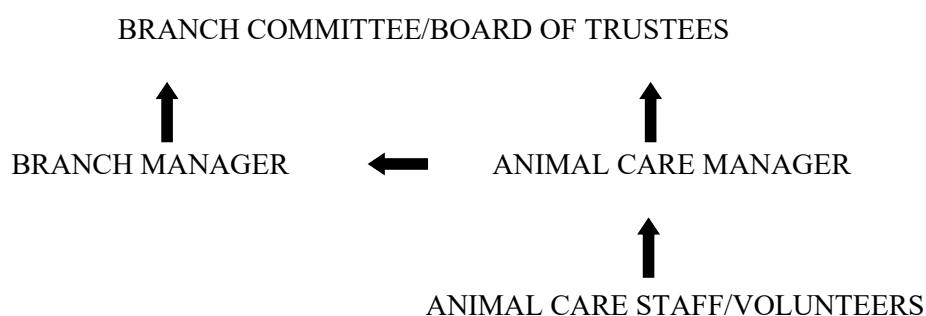
### **2.2 Trustee recruitment and appointment**

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 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 2023, 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, 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, which supports animals available for re-homing. This pilot was reviewed in September 2024 and has been continued until the end of 2025, when it will be reviewed again. The scheme costs the National Society around £3 million each year but provides significant resources that help Branches maintain their support for the Inspectorate.

In 2024, the Branch sought and received a Grant of £24,000 from the Pets Foundation, which helped to repair and refurbish the Gladys Nixon cattery roof and walkways, for which we were extremely grateful. The remainder of the grant went towards veterinary costs.

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 2025.

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 2024**

#### **ACHIEVEMENTS & PERFORMANCE**

In 2024 the Animal Centre re-homed 5 dogs, (14 dogs in 2023), 1 miscellaneous and 464 cats (491 in 2023) in total 470 (505 in 2023). The number of cats re-homed has reduced slightly due to the ongoing 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, but despite this we continue to re-home the most cats in the Northwest Region and possibly the country.

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.

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 small 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 2024, which saw a welcome return to the site of members of the public and their dogs and was reasonably well attended, but we have noticed a drop off in dog attendees, as obviously we no longer re-home as many dogs as we have done in the past.

Our focus has become much more cat oriented. Trustees have decided, therefore, that with effect from 2025, we will no longer hold a Dog Show but will hold a Summer Fair and Fun Day, which will be more in keeping with our feline focus and will coincide with the National Society's Fun Day event.

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 7,000 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 and some help to run the Branch Charity Shop in Chester, which raises close to £30,000 each year. eBay sales alone contribute to around a quarter of this amount.

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.

***Christina Edwards***

***Chairman***

# INSPECTORATE REPORT 2024 – MERSEYSIDE/CHESHIRE GROUP

## Merseyside/Cheshire - 2024 Annual Report

### Scope of Service:

Spring 2024 saw the introduction of a narrower Scope of Service for frontline staff. The focus is now on cruelty and neglect. We are asking the public to help where they can, allowing our officers to use their specialist skills where they are most needed. An updated and improved website now advises the public on what we deal with and where to get help for those incidents that we don't deal with.

Prior to implementation, the RSPCA wrote out to vets to advise them that we would be asking the public to take action themselves to help smaller, sick, injured, abandoned and some trapped animals where it was safe to do so. The RSPCA already asked the public to take small wild animals to vets and reputable rehabilitation centres with vets on site, however this was extended to cover small wild birds.

RSPCA hoped this approach would have two positive benefits

- Sick, injured and abandoned animals will get help more quickly - rather than waiting for one of our officers who may be many miles or hours away
- Our officers will be able to focus their specialist skills to reach more animal victims of cruelty and neglect, and reach them more quickly.

Although we responded to neglect and cruelty reports involving 130,000 animals last year - about half of the incidents at the time the data was recorded, were not cruelty and neglect.

### Great British Spring Clean 2024:

Officers from the group took to the Wirral shoreline to take part in this year's Great British Spring clean in collaboration with Keep Britain Tidy. The weather was varied but unlike last year, the rain kept at bay for the majority of the clean-up. An image of the team was included in an RSPCA.



### Partnership working - 'Operation Rusty':

Inspector Goodman-James had some early rises to attend Birkenhead Port as part of 'Operation Rusty', an initiative involving Merseyside Rural Crime Team, Birkenhead Port Police, World Horse Welfare and VOSA. DCI Goodman-James' role was to be the lead for the RSPCA on each day and investigate potential animal welfare issues, give advice to the public and gather relevant intelligence.

### 200 Year Anniversary:

As part of the RSPCA's 200th anniversary, the organisation underwent a major rebrand. This included the roll out of new uniforms for everyone and new signs for all vans.

### Foodbank update:

In 2024 Merseyside and Cheshire group delivered 221 food bundles to our long list of food bank partners, which consist of human food banks and pantries and pet food banks. Each of these food bundles consist of 100-150kg or 315 daily dog meals and 175 daily cat meals. This means that last year we dropped off somewhere between 22,100-33,150kg of pet food which equates to 69,615 dog meals and 38,675 cat meals!

With the demand on the food banks constantly rising, the support we offer is more important than ever. It also helps us to be proactive in our role of prevention and to keep pets with their owners whenever possible, resulting in better animal welfare and less of our resources in the long run.

Food bank partners also have the option of being able to refer clients to the Welfare Voucher Scheme at their discretion, giving owners a vet voucher for £100 towards a vet consultation, treatment or neutering.



Frontline officers have the opportunity to make a referral for those pet owners needing to use the Food banks for human food as a priority.

In June, local officers attended 'Noah's Ark' food bank in Speke, offering free health checks, preventative treatments, pet food, essential provisions, early help and support vet vouchers and general advice. The work is vital to help keep pets with their people during difficult times and allows us to reach more people in need within these communities.

### **Some of our 2024 incidents**

#### **January**

A woman was convicted of causing unnecessary suffering to her bull terrier type dog, Daisy, after leaving her without veterinary attention for weeks. Inspector Joynes attended a property in Birkenhead, where Daisy was found collapsed, with urine scalding down one side of her body. Her nails were overgrown and she had fur loss. A vet confirmed that Daisy had been collapsed for "an extended period of time". Daisy's owner accepted that she had neglected the dog. She was disqualified from keeping animals for 5 years, and also received an 18mth community order along, an alcohol treatment order, 10 rehabilitation days and 150 hrs of unpaid work. Two other dogs owned by the female were rehomed.

Inspector Norris took a case regarding a dog called Skylar from the Birkenhead area of Merseyside. Skylar had developed a tumour that had been left to grow over a period of what the vet said was months and could have been years. The dog was in such distress that it had begun to eat the tumour in an attempt to get rid of it. The tumour was the size of a football and Skylar had eaten half of it in an attempt to stop the pain. When found, her face was covered in blood as a result of the chewing. Sadly, due to her poor state, she had to be euthanised.

At a sentencing hearing at Wirral Magistrates Court on Wednesday, 23 October, one defendant was sent to prison for 34 weeks: 16 weeks for one offence contrary to the Animal Welfare Act 2006, and 18 weeks for breaching a suspended sentence order imposed on 12 January this year.

The other defendant was given a 16-week prison sentence – suspended for 12 months – and ordered to complete 20 Rehabilitation Activity Requirement Days and a nine-month alcohol treatment requirement. The couple, who had both pleaded guilty at an earlier hearing to one charge of causing unnecessary suffering to Skylar by failing to provide veterinary treatment, were also banned from keeping animals for ten years.

#### **February**

A case involving a male who kicked a puppy "like a football" was concluded in Liverpool this month. The male pleaded guilty at an earlier hearing. Members of the public saw the male kick 'Rocky', a 5mth old Cane Corso, whilst on Huyton Lane. A passing Police car stopped and seized the dog, then took him to a nearby vet. A statement described the male as yanking the lead multiple times and then a "violent" and "forceful" kick was made, making contact with the pup's head. 'Rocky' was said to appear reluctant to walk with the man and had a crouched body posture. The vet examination found several injuries on the pup including a swollen shoulder, elbow pain, broken claws and a haemorrhage to his left eye. The male was banned from keeping any animal for 5 years, and handed a 12 week suspended prison sentence, along with a 6 month drug rehabilitation order and mental health requirement order.

#### **March**

A male from the Wirral area denied causing suffering to a young pocket bully but was found guilty at Wirral Magistrates Court on Wednesday 20th March. Inspector Anthony Joynes who responded to the incident, arranged for a colleague to take the dog to GMAH, where she was found to have a low body score, inflamed crusting dermatitis affecting both ears, chin, eyelids and chest, a bilateral infection of both ear canals and a vaginal prolapse.

The owner of the dog pleaded 'not guilty' but was convicted of the offences and was sentenced to a ten week custodial sentence, which was suspended for 12 months. He was also disqualified from keeping or owning dogs for 18 months.

The dog, named 'Peggy' is now enjoying life in a caring new home.



## April

A woman in Chester pleaded guilty to causing unnecessary suffering and failing to meet the needs of her cat 'Zippy', after the animal was left alone for prolonged periods and subsequently died. A post mortem revealed that the cat had chronic kidney disease that had progressed to renal failure. Inspector Joynes investigated, making numerous attempts to discuss the allegations with the cat owner. It took three months before the owner was located and made themselves available for an interview. The owner admitted leaving the cat for long periods, visiting approximately ten times over a thirty day period. The visits made were very brief, lasting around ten minutes on each occasion. The woman was given a two year disqualification order along with a 12-month community order, 140 hours of unpaid work and told to pay £240 costs and a victim surcharge of £114.

A male in Bromborough, Wirral pleaded guilty to an offence under the Animal Welfare Act in relation to his dog 'Bella', after CCTV showed him kicking and screaming at her on Boxing Day 2023. Inspector Joynes attended, and 'Bella' was removed and subsequently seized while further investigations were carried out. 'Bella' was taken to Greater Manchester Animal Hospital where she was examined and x-rayed. A vet stated that "Bella would have been in pain due to soft tissue injuries from the blunt force trauma suffered after it was kicked against a fence. Furthermore, the male continually shouted at her throughout the ordeal, which would have caused further fear and distress. This was supported by the dog's cries and attempts to escape from its keeper. "She will have suffered momentarily during the kicking and shouting episodes; however, the emotional impact may have a life-long effect.

There was no reasonable explanation for these outbursts visible within the video footage. It is likely she will have been in pain for several days after being hit."

Bella was given pain relief for ongoing hip and spinal conditions which were found on the radiographs and then taken to a private boarding establishment to be cared for on behalf of the RSPCA. The owner pleaded guilty to the offence and stated that he regretted it. The male was disqualified from keeping animals for ten years, was also told to carry out 30 RAR days and pay a victim surcharge of £114. Bella was signed over to the RSPCA by her owner during the course of the investigation and was rehomed.



'Buddy', a black domestic cat, was caused to suffer unnecessarily for weeks when his owner failed to seek prompt vet treatment for multiple fractures in his paw. Buddy also had an untreated flea allergy. His owner was banned from keeping any animal for 2 years after pleading guilty to two offences. Inspector Joynes investigated and saw 'Buddy' at the owner's home. 'Buddy' was underweight, had fur missing and a swollen paw. 'Buddy' was taken to Greater Manchester Animal Hospital by Inspector Joynes where x-rays showed that he had broken 4 out of 5 metacarpal bones. The bones had been broken for at least 10-14 days. 'Buddy' was signed over and made a full recovery with the care of the Wirral branch. A second cat from the property was signed over and the two cats were adopted together.



Inspector Joynes came to the aid of a swan swimming in tight circles at Birkenhead Park. The rangers were unable to reach the bird and there were no swift water team members on duty that Saturday morning. Inspector Joynes went home for his dry suit and returned to the park with his rescue sled. An ARO colleague from the Lancashire group collected the swan from the officer and took the bird to Stapeley Grange for assessment.

## **May**

Inspector Leanne Cooper attended a call in relation to a distressed barn owl that was seen flying into the window inside an abandoned farmhouse in Cheshire. Leanne made enquiries and obtained permission for entry into the building. ARO Ben Marshall gained access to the property. The barn owl was quite nervous, but Ben managed to wrap it in a bedsheet to keep it confined and then checked it over. The owl felt slightly underweight, so Ben took it to a wildlife specialist who wasn't too concerned and gave it a more thorough assessment. After all clear, Ben later released the owl under licence at the same farmhouse.



ARO Yen and Inspector Joynes successfully rescued a gull entangled in anti-bird netting on the roof of the Port of Liverpool building. Using Reach & Rescue poles, the bird was cut free and taken to a local vet. The bird was then transferred to Stapeley Grange for rest and recovery.

## **June**

Inspector Norris' investigation into the neglect of a dog and rabbit in Widnes was concluded. A man was banned from keeping all animals for five years and given a suspended jail sentence after neglecting an elderly German shepherd dog and a rabbit, by not taking them to a vet when they needed treatment. The man received 16 weeks custody suspended for 12 months, 10 RAR days and 80hrs unpaid work.

## **July**

Inspector Leanne Cooper's investigation of an address where RSPCA had been trying to get engagement with for a number of years came to a conclusion. We had made repeated visits to the property in Winsford, but had never been able to get inside, gain a response or enough evidence to take the incident further.

Sadly, one of the dogs involved, 'Kaan', a 2 year old Kangal Shepherd, was taken into a private vet by the owner's friend in a collapsed and emaciated state. The inspector was then able to get a warrant and get the other 3 dogs at the property removed. One was very underweight and the other two were in reasonable condition, but there was very little food inside the property, so the decision was made to remove all 3 dogs.

The three dogs have since been released for rehoming subject to a section 20 which was granted at a previous court hearing.

The dog owner had been a practising dog groomer for years. They were given a lifetime ban on keeping animals, along with a 16-week custody sentence suspended for 12 months and ordered to pay £400 costs and a £154 victim surcharge.

Inspector Showering's investigation of a woman from Chester was concluded, with the owner banned from keeping all animals for five years, after failing to seek prompt vet treatment for her cat which was suffering with a fractured leg. The woman stated that the cat had become trapped under some boxes, The owner had attempted to bandage the leg herself. The bandaging had effectively tourniqueted the leg, causing further injury. The cat, a tabby named 'Auburn', had begun chewing at his leg, which led to extensive skin damage and a well-established bacterial infection. There were concerns over how 'Auburn' came to be injured, the length of time it took the owner to take him to a vet, the owner treating the leg herself, and administering medication that was prescribed for another cat.

'Auburn' required a leg amputation, paid for by RSPCA, and was subsequently rehabilitated via Wallasey branch animal centre. Six other cats were removed from the address, all of which were rehomed by Wallasey branch.



Inspector Cooper and colleagues assisted the local authority with a warrant to remove 26 dogs (mainly pugs), including 2 litters of puppies, from an address in Ellesmere Port in September 2023. The dogs were living in horrendous conditions at the property. The dogs were owned by 3 individuals living at the property, who were all clearly vulnerable.

It was decided that the local authority would take a lead on the investigation with the dogs remaining in our care, and sentencing took place on 2nd July.

Over the course of the investigation 16 of the dogs were signed over into our care with the 10 remaining thriving in foster care until the July court date.

Before the sentencing one of the owners sadly passed away. Her son was thanked for turning up at court just a matter of days after his mum's passing. He was given a conditional discharge for 6 months and as a part of this he agreed to surrender the remaining dogs into our care and not to be associated with the keeping of any animals for 12 months.

### **August**

Inspector Joynes's case involving a starved dog in Wrexham was concluded. The dog, a Weimaraner named 'Dougie' was found in a shallow grave at the address at Coed Aben.

A postmortem report was conducted. A vet said that the post-mortem report suggested "that there was no clear medical cause of the dog's poor condition". She added: "Due to the presence of food in the stomach we're able to say that the dog was eating and feeling hungry and was not refusing to eat.

"In my professional opinion the dog was suffering due to an inappropriate diet causing hunger, weakness and severe weight loss. Dougie was not diagnosed with any disease which would cause weight loss".

The vet went on to say that it was 'likely that lack of adequate diet caused the death of Dougie. The cause of weight loss should have been investigated by veterinary surgeons weeks earlier to avoid getting the animal to that severe state'.

Dougie's owner pleaded guilty to one offence under the Animal Welfare Act of causing unnecessary suffering to an animal. She was fined £120 and ordered to pay a victim surcharge of £48. She was also disqualified from keeping all animals for three years.

Following sentencing Inspector Joynes said: "This was a really sad case involving a very young dog at the beginning of his life. His suffering could have been avoided and he was tragically let down by the person responsible for him. I hope our investigation has meant that Dougie's suffering hasn't gone completely unanswered."

### **September**

We appealed in the press for people to come forward with information after three neglected dogs were found - presumed abandoned - in two separate incidents in Merseyside.

The first incident involved two severely matted and unwell Chow Chows which were found tied to a tree in the L36 area of Liverpool on 8 November. They are now in the care of Dogs Trust.



In the second incident, the RSPCA was contacted after a member of the public found an underweight female French Bulldog dog in the CH42 postcode area of Birkenhead on 11 November and took her to a local veterinary practice.

RSPCA Deputy Chief Inspector Caren Goodman-James said: “All three of these poor dogs appear to have been severely neglected then abandoned. It’s particularly sad to think that people could do this just when the weather turns really wintery and on the run-up to Christmas”.

ARO Marshall attended to help a grebe that had become stuck in the overflow area at Carr Mill Dam, St Helens. The officer was alerted to this job via Facebook, where members of the public had been complaining about the grebe being stuck for a day or two. Being nearby, Ben attended prior to starting his shift to see if the bird was still there. Finding the grebe still in the same location, Ben used the full length of his reach and rescue pole and managed to catch the bird in his net. No easy feat with a diving bird! Ben said ‘It took using the bird's defensive instinct to trap it, as it would lunge for my net. I placed my net below the bird and it eventually lunged enough to fall in it due to the slope of the overflow’. Once checked over, Ben released the grebe further up on the dam, where he knew there were multiple nests and families.

## **October**

ARO Marshall attended an allegation about a matted dog in Warrington. When he arrived, he found that the dog was not matted but had a large tumour starting from one of its toes that had grown to roughly the size of its paw. The dog had also been chewing on the tumour. The dog was removed and later euthanised with the owner’s permission. Unfortunately, the dog was very elderly, and it was the vet’s opinion that euthanasia was in the dog’s best interest. The owner received an adult written caution.

Inspector Jo McDonald’s investigation in relation to a dog that starved to death in the St Helens area was concluded. Jo responded to an allegation of abandonment of the dog in November 2023. The officer made enquiries, placed seals on the door, and two days later, gained entry to find the dog, a male bull breed named ‘Hugo’ in an advanced state of decomposition. There was no food, a small amount of water, and chew marks on the door frame. A vet examined Hugo and found that he had been severely underweight when he died. The owner stated that they had been leaving Hugo for longer periods which had affected his behaviour, and that they hadn’t taken Hugo to a vet because he needed exploratory tests that would have been expensive. The owner pleaded guilty to causing unnecessary suffering to a protected animal and received a 12-month community order with 15 rehabilitation activity requirement days. They were disqualified from keeping any animals for five years

## **November**

Inspector Joynes attended to help a cygnet at Birkenhead Docks with a plastic band around the bill. RSPCA, along with other charities and members of the public had been attempting to catch the cygnet for a number of weeks. The officer managed to catch the bird with his Reach & Rescue pole. The band was cut away and there were only superficial injuries to the bill. The cygnet was released in situ back to parents and four other cygnets. Inspector Showering was called to United Utilities in Chester, after a juvenile swan was found in one of the water treatment pits. The swan was on top of the slurry, in amongst plastic beading used to treat the water. The swan was unable to get enough height to fly out and was becoming tired. United Utility staff tried using rope to drive the bird to the sides while the officer and another member of staff tried to hook it with reach and rescue poles. The swan evaded capture for a couple of hours. Eventually jets were used to bring the bird to one corner of the pit, while the officer and staff hung over with poles and managed to book and pull the bird back up to safety.

The swan was extremely dirty and required cleaning and care at RSPCA Stapeley Grange before release at a more suitable location.

## **December**

On New Year’s Eve, Inspector Joynes received a call in relation to a cat that had been left unattended for 18 days. The owner had been unresponsive in hospital and nobody was aware that they had a cat. When the owner was able to speak, the cat was reported to ward staff. The officer met social services and gained access into the flat. The cat was found alive and had survived due to having access to an open toilet. She was underweight, cold and quiet but otherwise in remarkable condition. She was seen by a vet before going into private boarding under the Care Act.

With our main focus now being on cruelty and neglect, the support of our branches is more important than ever. By way of this report, I would like to extend our heartfelt gratitude to all of our local branches for their unwavering dedication and hard work - thank you for your incredible efforts.

Chief Inspector Brett Witchalls



## **4. FINANCIAL REVIEW**

### **HONORARY TREASURER'S REPORT**

The balance sheet at £973,104 appears to be healthy and cash at hand is £163,230.

Whilst donations and gifts have remained constant at around the £85,000 mark, legacies reduced which demonstrates the uncertainty surrounding such income.

Whilst Income from “case” animals reduced, it is 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. This provision is due to continue until the end of 2025, when it will be reviewed again.

Staffing costs have increased due to a 3% pay award in January 2024 and the filling of a vacancy.

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

Management secured a grant of £24,000 from the Pets at Home Foundation, which has helped to refurbish the catteries, (mainly the GN cattery (built in 2005). Trustees also agreed to allocate £10,000 to refurbish the kennel roof. 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 £22,000 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 remained constant at around £28,000 in 2024, due to the ceaseless efforts of the shop volunteers. 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 was swiftly followed by a recession that has seen inflation sky rocket to over 10% and then gradually ease during 2024. This has seen an associated major increase in both operational & supply costs, veterinary fees and including some shortages of supplies.

2024 should 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 2025 is more encouraging, as inflation rates continue to ease, vets bills stabilise, and a number of legacies are in the pipeline and due to realise during 2025. The CCF pilot has been deemed a success and will continue throughout 2025.

The charity's net current assets in 2024 amounted to £341,990 compared to £390,190 in 2023 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).

We have, with the support of the Pets at Home Foundation grant refurbished the Gladys Nixon Cattery and spent £10,000 on repairing the kennel roof to help maintain our facilities for the future.

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-**

Charity registration number 219766 (England and Wales)

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

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

## **INDEPENDENT EXAMINER'S REPORT**

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

I report to the trustees on my examination of the financial statements of Royal Society For The Prevention Of Cruelty To Animals Wirral (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Helen Furlong FCCA**  
**Xeinadin North West Limited**  
46 Hamilton Square  
Birkenhead  
Wirral  
Merseyside  
CH41 5AR  
Date: 30<sup>th</sup> May 2025



# 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 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	120,730	24,000	144,730	397,372
<u>Charitable activities</u>					
Animal welfare centre	4	199,800	-	199,800	101,763
Other trading activities	5	36,614	-	36,614	37,753
Investments	6	3,192	-	3,192	2,471
Other income		223	-	223	2,856
<b>Total income</b>		<u>360,559</u>	<u>24,000</u>	<u>384,559</u>	<u>542,215</u>
<b>Expenditure on:</b>					
Raising funds	7	999	-	999	4,803
<u>Charitable activities</u>					
Animal welfare centre	8	439,159	24,000	463,159	412,287
<b>Total expenditure</b>		<u>440,158</u>	<u>24,000</u>	<u>464,158</u>	<u>417,090</u>
<b>Net income/(expenditure) and movement in funds</b>		(79,599)	-	(79,599)	125,125
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2024		1,052,703	-	1,052,703	927,578
<b>Fund balances at 31 December 2024</b>		<u>973,104</u>	<u>-</u>	<u>973,104</u>	<u>1,052,703</u>

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

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

## BALANCE SHEET

**AS AT 31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		631,114		662,513
<b>Current assets</b>					
Stocks	15	1,836		1,000	
Debtors	16	205,711		198,275	
Cash at bank and in hand		163,230		218,113	
		370,777		417,388	
<b>Creditors: amounts falling due within one year</b>	17	(28,787)		(27,198)	
<b>Net current assets</b>			341,990		390,190
<b>Total assets less current liabilities</b>			973,104		1,052,703
<b>The funds of the charity</b>					
Unrestricted funds	20		973,104		1,052,703
			973,104		1,052,703

The financial statements were approved by the trustees on 26<sup>th</sup> May 2025



C Edwards  
Trustee

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

## NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 DECEMBER 2024*

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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 principal address is Cross Lane, Wallasey, Wirral CH45 8RH.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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.

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

#### **1.4 Income**

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

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

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.

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. Income from the sale of donated goods is recognised when the goods are sold. Donated goods are not recognised as income when received due to the absence of a reliable measurement of fair value at the point of donation. The income is instead recognised when the goods are sold in the charity's shop, at which point the proceeds are measured at the amount of cash or cash equivalents received.

#### 1.5 Expenditure

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.

# 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 2024**

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### **1 Accounting policies**

**(Continued)**

#### **1.7 Impairment of fixed assets**

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

#### **1.8 Stocks**

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



# 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 2024

#### 1 Accounting policies

(Continued)

##### ***Derecognition of financial liabilities***

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

##### **1.11 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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	86,453	-	86,453	84,785	-	84,785
Legacies	28,106	-	28,106	247,630	-	247,630
Grants	2,200	24,000	26,200	62,600	-	62,600
Membership fees	445	-	445	375	-	375
Special efforts	3,526	-	3,526	1,982	-	1,982
	<u>120,730</u>	<u>24,000</u>	<u>144,730</u>	<u>397,372</u>	<u>-</u>	<u>397,372</u>
<b>Donations and gifts</b>						
Donations	64,747	-	64,747	61,774	-	61,774
Collection boxes	-	-	-	27	-	27
Door collection via HQ	21,706	-	21,706	22,984	-	22,984
	<u>86,453</u>	<u>-</u>	<u>86,453</u>	<u>84,785</u>	<u>-</u>	<u>84,785</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 2024

### 3 Income from donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Grants</b>						
RSPCA HQ grant	-	-	-	60,500	-	60,500
Jean Sainsbury Trust grant	-	-	-	2,100	-	2,100
Liverpool pet food grant	2,200	-	2,200	-	-	-
Pets Foundation	-	24,000	24,000	-	-	-
	<u>2,200</u>	<u>24,000</u>	<u>26,200</u>	<u>62,600</u>	<u>-</u>	<u>62,600</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.

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Animal welfare centre</b>		
Adoptions & microchipping	40,053	41,432
Payment for case animals	35,286	52,815
Care Contribution Fund	124,461	7,516
	<u>199,800</u>	<u>101,763</u>

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	515
Shop income	28,811	28,489
Other income	7,803	8,749
	<u>36,614</u>	<u>37,753</u>
Other trading activities		

# 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 2024

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,192	2,471
	<u>          </u>	<u>          </u>

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Trading costs</b>		
Operating charity shops	999	4,803
	<u>          </u>	<u>          </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 2024

### 8 Expenditure on charitable activities

	Animal welfare centre 2024 £	Animal welfare centre 2023 £
<b>Direct costs</b>		
Staff costs	171,702	154,927
Depreciation and impairment	35,618	34,928
Food and bedding	33,733	36,510
Veterinary fees	42,269	33,299
Drugs and consumables	23,400	23,049
Neutering scheme	25,591	24,116
Identichipping	1,224	612
Body disposal	948	571
Hygiene	20,607	22,242
Rates and water	8,875	8,228
Insurance	634	1,694
Light and heat	21,491	17,795
Repairs and renewables	32,310	6,988
Telephone	2,109	1,865
Printing, stationery and advertising	673	1,549
Vehicle expenses	168	928
General expenses	1,530	1,727
(profit)/loss on disposal of fixed assets	(88)	791
	<u>422,794</u>	<u>371,819</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	36,508	35,303
Governance	3,857	5,165
	<u>463,159</u>	<u>412,287</u>
<b>Analysis by fund</b>		
Unrestricted funds	439,159	412,287
Restricted funds	24,000	-
	<u>463,159</u>	<u>412,287</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 2024

### 9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	35,216	33,866
	1,292	1,437
Governance costs	3,857	5,165
	<u>40,365</u>	<u>40,468</u>
<b>Analysed between:</b>		
Animal welfare centre	<u>40,365</u>	<u>40,468</u>

### 10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,607	2,605
Depreciation of owned tangible fixed assets	<u>35,618</u>	<u>34,928</u>

### 11 Trustees

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

### 12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Branch administrators	2	2
Other staff	10	9
	<u>12</u>	<u>11</u>

#### Employment costs

	2024 £	2023 £
Wages and salaries	195,593	179,878
Social security costs	6,652	4,443
Other pension costs	4,673	4,472
	<u>206,918</u>	<u>188,793</u>

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

# 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 2024

### 12 Employees (Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	43,498	41,571

### 13 Taxation

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

### 14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2024	1,253,429	30,515	1,390	1,285,334
Additions	-	1,731	2,700	4,431
Disposals	-	(280)	(1,390)	(1,670)
At 31 December 2024	1,253,429	31,966	2,700	1,288,095
<b>Depreciation and impairment</b>				
At 1 January 2024	606,686	14,747	1,388	622,821
Depreciation charged in the year	30,940	4,003	675	35,618
Eliminated in respect of disposals	-	(70)	(1,388)	(1,458)
At 31 December 2024	637,626	18,680	675	656,981
<b>Carrying amount</b>				
At 31 December 2024	615,803	13,286	2,025	631,114
At 31 December 2023	646,743	15,768	2	662,513

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

### 15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	1,836	1,000

# 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 2024

<b>16 Debtors</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	205,711	198,275
	<u>          </u>	<u>          </u>
<b>17 Creditors: amounts falling due within one year</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,065	2,086
Trade creditors	20,481	17,600
Other creditors	876	744
Accruals and deferred income	5,365	6,768
	<u>          </u>	<u>          </u>
	28,787	27,198
	<u>          </u>	<u>          </u>
<b>18 Retirement benefit schemes</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	4,673	4,472
	<u>          </u>	<u>          </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.

### 19 Restricted funds

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Pets Foundation	-	24,000	(24,000)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

This represents grant received during the year from Pets Foundation towards cattery repairs & vets expenses.



# 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 2024

### 20 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.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,052,703	360,559	(440,158)	973,104
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£	£
General funds	927,578	542,215	(417,090)	1,052,703
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Charity registration number 219766 (England and Wales)

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

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

## **INDEPENDENT EXAMINER'S REPORT**

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

I report to the trustees on my examination of the financial statements of Royal Society For The Prevention Of Cruelty To Animals Wirral (the charity) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Helen Furlong FCCA**  
**Xeinadin North West Limited**  
46 Hamilton Square  
Birkenhead  
Wirral  
Merseyside  
CH41 5AR  
Date: 30<sup>th</sup> May 2025

# 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 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	120,730	24,000	144,730	397,372
<u>Charitable activities</u>					
Animal welfare centre	4	199,800	-	199,800	101,763
Other trading activities	5	36,614	-	36,614	37,753
Investments	6	3,192	-	3,192	2,471
Other income		223	-	223	2,856
<b>Total income</b>		<u>360,559</u>	<u>24,000</u>	<u>384,559</u>	<u>542,215</u>
<b>Expenditure on:</b>					
Raising funds	7	999	-	999	4,803
<u>Charitable activities</u>					
Animal welfare centre	8	439,159	24,000	463,159	412,287
<b>Total expenditure</b>		<u>440,158</u>	<u>24,000</u>	<u>464,158</u>	<u>417,090</u>
<b>Net income/(expenditure) and movement in funds</b>		(79,599)	-	(79,599)	125,125
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2024		1,052,703	-	1,052,703	927,578
<b>Fund balances at 31 December 2024</b>		<u>973,104</u>	<u>-</u>	<u>973,104</u>	<u>1,052,703</u>

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

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

## BALANCE SHEET

**AS AT 31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	14		631,114		662,513
<b>Current assets</b>					
Stocks	15	1,836		1,000	
Debtors	16	205,711		198,275	
Cash at bank and in hand		163,230		218,113	
		370,777		417,388	
<b>Creditors: amounts falling due within one year</b>	17	(28,787)		(27,198)	
<b>Net current assets</b>			341,990		390,190
<b>Total assets less current liabilities</b>			973,104		1,052,703
<b>The funds of the charity</b>					
Unrestricted funds	20		973,104		1,052,703
			973,104		1,052,703

The financial statements were approved by the trustees on 26<sup>th</sup> May 2025



C Edwards  
Trustee

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

## NOTES TO THE FINANCIAL STATEMENTS *FOR THE YEAR ENDED 31 DECEMBER 2024*

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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 principal address is Cross Lane, Wallasey, Wirral CH45 8RH.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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.

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

#### **1.4 Income**

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

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

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.

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. Income from the sale of donated goods is recognised when the goods are sold. Donated goods are not recognised as income when received due to the absence of a reliable measurement of fair value at the point of donation. The income is instead recognised when the goods are sold in the charity's shop, at which point the proceeds are measured at the amount of cash or cash equivalents received.

#### 1.5 Expenditure

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.



# 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 2024**

---

### **1 Accounting policies**

**(Continued)**

#### **1.7 Impairment of fixed assets**

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

#### **1.8 Stocks**

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

# 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 2024**

### 1 Accounting policies

(Continued)

#### ***Derecognition of financial liabilities***

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

#### **1.11 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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	86,453	-	86,453	84,785	-	84,785
Legacies	28,106	-	28,106	247,630	-	247,630
Grants	2,200	24,000	26,200	62,600	-	62,600
Membership fees	445	-	445	375	-	375
Special efforts	3,526	-	3,526	1,982	-	1,982
	<u>120,730</u>	<u>24,000</u>	<u>144,730</u>	<u>397,372</u>	<u>-</u>	<u>397,372</u>
<b>Donations and gifts</b>						
Donations	64,747	-	64,747	61,774	-	61,774
Collection boxes	-	-	-	27	-	27
Door collection via HQ	21,706	-	21,706	22,984	-	22,984
	<u>86,453</u>	<u>-</u>	<u>86,453</u>	<u>84,785</u>	<u>-</u>	<u>84,785</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 2024

### 3 Income from donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Grants</b>						
RSPCA HQ grant	-	-	-	60,500	-	60,500
Jean Sainsbury Trust grant	-	-	-	2,100	-	2,100
Liverpool pet food grant	2,200	-	2,200	-	-	-
Pets Foundation	-	24,000	24,000	-	-	-
	<u>2,200</u>	<u>24,000</u>	<u>26,200</u>	<u>62,600</u>	<u>-</u>	<u>62,600</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.

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Animal welfare centre</b>		
Adoptions & microchipping	40,053	41,432
Payment for case animals	35,286	52,815
Care Contribution Fund	124,461	7,516
	<u>199,800</u>	<u>101,763</u>

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	-	515
Shop income	28,811	28,489
Other income	7,803	8,749
	<u>36,614</u>	<u>37,753</u>
Other trading activities		

# 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 2024

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,192	2,471
	<u>          </u>	<u>          </u>

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Trading costs</b>		
Operating charity shops	999	4,803
	<u>          </u>	<u>          </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 2024

### 8 Expenditure on charitable activities

	Animal welfare centre 2024 £	Animal welfare centre 2023 £
<b>Direct costs</b>		
Staff costs	171,702	154,927
Depreciation and impairment	35,618	34,928
Food and bedding	33,733	36,510
Veterinary fees	42,269	33,299
Drugs and consumables	23,400	23,049
Neutering scheme	25,591	24,116
Identichipping	1,224	612
Body disposal	948	571
Hygiene	20,607	22,242
Rates and water	8,875	8,228
Insurance	634	1,694
Light and heat	21,491	17,795
Repairs and renewables	32,310	6,988
Telephone	2,109	1,865
Printing, stationery and advertising	673	1,549
Vehicle expenses	168	928
General expenses	1,530	1,727
(profit)/loss on disposal of fixed assets	(88)	791
	<u>422,794</u>	<u>371,819</u>
<b>Share of support and governance costs (see note 9)</b>		
Support	36,508	35,303
Governance	3,857	5,165
	<u>463,159</u>	<u>412,287</u>
<b>Analysis by fund</b>		
Unrestricted funds	439,159	412,287
Restricted funds	24,000	-
	<u>463,159</u>	<u>412,287</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 2024

### 9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	35,216	33,866
	1,292	1,437
Governance costs	3,857	5,165
	<u>40,365</u>	<u>40,468</u>
<b>Analysed between:</b>		
Animal welfare centre	<u>40,365</u>	<u>40,468</u>

### 10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,607	2,605
Depreciation of owned tangible fixed assets	<u>35,618</u>	<u>34,928</u>

### 11 Trustees

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

### 12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Branch administrators	2	2
Other staff	10	9
	<u>12</u>	<u>11</u>

#### Employment costs

	2024 £	2023 £
Wages and salaries	195,593	179,878
Social security costs	6,652	4,443
Other pension costs	4,673	4,472
	<u>206,918</u>	<u>188,793</u>

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

# 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 2024

### 12 Employees (Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	43,498	41,571

### 13 Taxation

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

### 14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2024	1,253,429	30,515	1,390	1,285,334
Additions	-	1,731	2,700	4,431
Disposals	-	(280)	(1,390)	(1,670)
At 31 December 2024	1,253,429	31,966	2,700	1,288,095
<b>Depreciation and impairment</b>				
At 1 January 2024	606,686	14,747	1,388	622,821
Depreciation charged in the year	30,940	4,003	675	35,618
Eliminated in respect of disposals	-	(70)	(1,388)	(1,458)
At 31 December 2024	637,626	18,680	675	656,981
<b>Carrying amount</b>				
At 31 December 2024	615,803	13,286	2,025	631,114
At 31 December 2023	646,743	15,768	2	662,513

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

### 15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	1,836	1,000



# 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 2024

<b>16 Debtors</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	205,711	198,275
	<u>          </u>	<u>          </u>
<b>17 Creditors: amounts falling due within one year</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,065	2,086
Trade creditors	20,481	17,600
Other creditors	876	744
Accruals and deferred income	5,365	6,768
	<u>          </u>	<u>          </u>
	28,787	27,198
	<u>          </u>	<u>          </u>
<b>18 Retirement benefit schemes</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	4,673	4,472
	<u>          </u>	<u>          </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.

### 19 Restricted funds

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Pets Foundation	-	24,000	(24,000)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

This represents grant received during the year from Pets Foundation towards cattery repairs & vets expenses.

# 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 2024

### 20 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.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,052,703	360,559	(440,158)	973,104
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

### 21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).