

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS BLACKPOOL AND NORTH LANCASHIRE BRANCH

England & Wales · Charity number 232252

Details

Other names	RSPCA BLACKPOOL AND NORTH LANCASHIRE BRANCH, RSPCA BLACKPOOL NORTH LANCASHIRE, RSPCA LANCASHIRE - NORTH AND BORDERS BRANCH
Status	Registered
Legal form	Other
Registered	1964-11-04
Register	View on the Charity Commission register

Contact

Address	Longview Animal Centre Old Toms Lane Stalmine Poulton-Le-Fylde FY6 0JR
Phone	01253703000
Email	enquiries@rspbblackpool.org.uk
Website	rspbblackpool.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: To promote kindness and to prevent or suppress cruelty to animals.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NORTH LANCASHIRE AND BORDERS.
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£922,326	£761,655	£3,843,386	20
2023-12-31	£908,539	£702,896	£3,682,715	20
2022-12-31	£882,538	£668,243	£3,477,072	20
2021-12-31	£846,402	£631,477	£3,216,172	25
2020-12-31	£494,132	£638,409	-	-

Trustees

Name	Role	Appointed
Jane Cole	Chair	2021-07-23
John Bannister		2025-10-29
Julie Howarth		2024-10-11
Kathryn Anne Marney		2021-06-24
Linda Bell		2022-01-14
Rita Carr		2018-07-05
Steven Cleve Taylor-Royston		2024-10-11

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

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for the Year Ended 31 DECEMBER 2024**

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**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSPCA Blackpool & North Lancs Branch are to support and comply with the National RSPCA policies and procedures - to promote kindness and to prevent or suppress cruelty to all animals by lawful means. This branch of the society is an unincorporated charitable association and is separately registered with the Charity Commission. The branch animal centre accepts animals from the National RSPCA inspectors and provides quality accommodation, bedding, food, recreation time and veterinary care in accordance with the society's standards. The trustees review the objectives and activities of the branch regularly to ensure they are complying with the charitable aims of the Charities Act and to ensure the public benefit with due regard to the public guidance published and reviewed by the Commission

Advancement of animal welfare

The Branch recognises animal welfare is a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, supported care with fully trained staff and re-homing all the animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health. The branch employs a means tested re-homing procedure and the branch also provides a service to reduce feral populations by running campaigns promoting neutering schemes.

The Branch animal welfare, although local in nature has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address the issue of animal suffering in general.

Significant activities

Animals - intake figures were lower at the end of 2024 compared to 2023 however this was primarily due to the large number of case animals we had in our care at the end of the year, particularly dogs. These dogs were part of large multi-animal cases, some of which are still ongoing nearly 18 months on. Rehoming figures were up on 2023 with 217 animals going off to their new homes and 13 animals being networked to other RSPCA branches/centres.

We have been working closer with the North West region branches following the setting up of the Animal Centre Manager meetings which take place every few months. These meeting include all of the centre/care managers from centres across the North West and have so far proved invaluable allowing us to share problems and ideas along with supporting each other in the roles that we have.

As mentioned at the previous AGM, the centre remains 'viewing by appointment only'. This is unlikely to change as we feel it is the most effective way of rehoming and as SAWA figures show, has had no negative impact on the number of animals we are rehoming. We are still continuing to do virtual home visits, again this is unlikely to change.

Veterinary - we are continuing to work with Vets4Pets Cleveleys and currently have consultations onsite every Tuesday morning, 9am till 1pm and we have operations onsite once a month. Surgeries which take place onsite include; neutering, lump removals and scale and polishes whilst the more complex surgeries are carried out at the practice in Cleveleys. The practice has just expanded and they now also run Vets4Pets Warbreck which has just started to open at weekends. This is fantastic news for the centre as weekend veterinary care is limited in the local area resulting in us either taking emergencies to Garstang (wildlife only) or to Blackburn (domesticated animals).

Staffing - we are currently recruiting for a part time Animal Care Assistant who can work Saturday and Sundays as these are the two days that are currently short staffed. Weekdays continue to be well covered but staff sickness has put a strain on the rota over the last few months.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

Public benefit

Support -Micro-chipping is available on site at a small charge.

RSPCA Inspectors -The Branch continues helping veterinary costs for those animals identified by national RSPCA Inspectors where costly treatments are required for animals needing emergency care in the Branch's area.

Volunteers

Recruitment - We continually seek volunteers for the various Branch departments. We receive lots of interest in dog walking cat cuddling and rabbit care. It is difficult finding volunteers to help with cleaning the animal accommodation which generates a very low interest. We now receive the support of a local prison team, which comes to the Animal Centre every Monday to help with general ground maintenance.

Volunteer Coordinator - A trustee continues in the role of coordinator, dealing with all volunteer enquiries for the Centre and shops, we have seen increased interest with good results.

Publicity - Supporters and members are regularly informed via social media sites, website, & local publications of the work and activities of the Branch.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Monthly Bingo - Volunteers continue to hold monthly prize bingo events at a local public house. This has proved very successful, and usually raises between £250 and £400 for just a two hour event, It also promotes local knowledge of the charity and the work we do for animal welfare.

Charity Partnership - The Blackpool 'Pets @ Home' team have again adopted the Branch and this brings many benefits. The public can drop off their donations of pet food & treats for the animals at their shop, and we receive offers of 'end of line stock and equipment', the VIP in store system provides the Branch with vouchers to purchase stock such as cat litter and small animal food free of charge. We are also able to hold fundraising opportunities in store and promote those animals needing new homes.

Wyre Lottery - The local authority's lottery scheme donates 50p for every £1 ticket. This is promoted via social media & notices included in correspondence and re-homing packs.

Jumble & Book Sales - The jumble and book sales continue to be successful and alongside raising money they also help to clear stock from the storage areas to relieve pressure on the shops.

Open Days & Gala's - The volunteers hold open days at the Centre for Easter, Halloween and Christmas. These have become well known by the local population. Summer galas in the Branch's area are covered by the volunteer team which always holds stalls to promote our work, The 'One Fun Day' promoted by the National RSPCA, continues to be a huge success, and remains well attended, and may cause disruption due to the high volume of local traffic.

Investment performance

A review of investment performance is included in the investment section within the financial review section.

FINANCIAL REVIEW

Investment policy and objectives

The management committee has the power to invest in such assets as they see fit. The branch needs to have quick and easy access to its funds and so consider the most appropriate policy for investing funds is in Royal Bank of Scotland Deposit Accounts. A compromise between optimal return and ease of access to funds is accepted by the Trustees when considering return on investment.

At the year-end date the charity also had various short term investments with United Trust, Hampshire Trust, Shawbrook Bank and Scottish Widows.

The management committee consider the future return on the charity's investments to be satisfactory.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2024**

FINANCIAL REVIEW

Reserves policy

The branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves relate to funds that are freely available for the branch's general purposes or can be restricted if they are for a specific purpose only.

The trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be at least twelve months of the resources expended. The resources expended in this year were £761,655 (2023: £702,896).

The branch has unrestricted reserves represented by net current assets of £1,901,263 (2023: £1,644,657). The reserves target has been met this year, and the trustees are of the opinion that this existing level of reserves are sufficient to meet any reduction in incoming reserves in 2025. The adequacy of the reserves policy is reviewed annually.

Financial review

The Statement of Financial Activities details net Incoming resources of £160,671 (2023: £205,643). Unrestricted reserves are £3,831,027 (2023: £3,668,002).

FUTURE PLANS

Talbot Road Shop - All dealings with this property have now ceased and the property has been returned to the landlord.

Highfield Road Shop - This shop continues to trade and has a dedicated team in place who know the local population well and operate as part of the community. Income has not been as buoyant as previous years which is due to increased competition in the Highfield road retail area. However we have a very competent new shop manager in place who is looking to reverse this trend.

Holmfield Road shop - Has now closed due to increased costs and reduced income. We have identified some premises with a better footfall in the Layton area which will open in 2025.

Vehicle Parking - We may still require better parking facilities, but the current plan is under review.

Private Bungalow on Longview site - In December 2024 the bungalow was renovated and let out to a private tenant.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees of Longview are currently looking into the possibility of the branch becoming a Charitable Incorporated Organisation (CIO). This means that it can become a legal entity and it can enter into contracts in its own right. It may also hold property in its own name which has advantages with regard to succession of the charity.

Recruitment and appointment of new trustees

New trustees are appointed following a three month period as a member at the annual general meeting.

Organisational structure

The charity operates as a branch of the National RSPCA but is separately registered with the Charity Commission number 232252. It operates as an autonomous branch of the National RSPCA and is responsible for raising its own funds. The trustees hold weekly online meetings alongside face-to face meetings every 6 to 8 weeks. They discuss all operational issues related to the branch and its staff and can access the RSPCA Branch Support Specialist very easily if advice is required.

In March 2024 Martyn Tetchener retired from his role as Branch Manager for the RSPCA and the Trustees appointed a new CEO to run Longview. Unfortunately the appointee was not suitable for the role and left the RSPCA in June 2024. The Trustees intend to recruit a new CEO during 2025.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Training and guidance are supplied in the form of guidance and booklets from the RSPCA. All new trustees receive copies of the previous annual report and accounts and a copy of the Charity Commission leaflet 'the essential trustee.' In house training is provided by National RSPCA staff once a new trustee has been elected to the position.

Key management remuneration

This is carefully considered by the Trustees in relation to the operational management of the branch.

Related parties

As described above the charity operates as a branch of the National RSPCA. Details of transactions with the National RSPCA are set out in note 19.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232252

Principal address

Longview Animal Centre
Old Toms Lane
Stalmine
Poulton-le-Fylde
FY6 0JR

Trustees

N McPherson (resigned 3.2.25)
R Carr
J Cole
K Marney
L Bell
A Shuttleworth (resigned 4.9.24)
L Prue
J Howarth (appointed 11.10.24)
S C Taylor-Royston (appointed 11.10.24)

Auditors

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Bankers

The Royal Bank of Scotland
Talbot Square
Blackpool
Lancashire
FY1 1LE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 May 2025 and signed on its behalf by:

J Cole - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Opinion

We have audited the financial statements of RSPCA Blackpool and North Lancashire Branch (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In our assessment of the financial statements and their susceptibility to material misstatement and how fraud may occur we have considered the nature of the industry and sector the client operates in and the control environment and remuneration policies for key management. Communication with management and review of documentation is performed and discussions among the audit team takes place to identify and review the areas offering the greatest potential for fraud or error such as the timing of recognition of commercial income, complex transactions or unusual journal entries.

We have obtained an understanding of the legal and regulatory framework that the charity operates in and focus on those laws or regulations which are considered central to the entity and the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Charities Act, employment law, health and safety and tax legislation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

5 June 2025

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	686,986	-	686,986	645,676
Charitable activities					
Animal home	5	84,078	-	84,078	77,347
Branch		21,816	-	21,816	23,094
Other trading activities	3	102,403	-	102,403	144,358
Investment income	4	27,043	-	27,043	18,064
Total		<u>922,326</u>	<u>-</u>	<u>922,326</u>	<u>908,539</u>
EXPENDITURE ON					
Raising funds	6	159,517	-	159,517	117,397
Charitable activities					
In furtherance of charitable objects	7	22,423	-	22,423	15,329
Animal home		574,992	2,354	577,346	565,879
Other		2,369	-	2,369	4,291
Total		<u>759,301</u>	<u>2,354</u>	<u>761,655</u>	<u>702,896</u>
NET INCOME/(EXPENDITURE)		163,025	(2,354)	160,671	205,643
RECONCILIATION OF FUNDS					
Total funds brought forward		3,668,002	14,713	3,682,715	3,477,072
TOTAL FUNDS CARRIED FORWARD		<u><u>3,831,027</u></u>	<u><u>12,359</u></u>	<u><u>3,843,386</u></u>	<u><u>3,682,715</u></u>

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	11	1,739,764	8,308	1,748,072	1,844,007
Investment property	12	190,000	-	190,000	190,000
		<u>1,929,764</u>	<u>8,308</u>	<u>1,938,072</u>	<u>2,034,007</u>
CURRENT ASSETS					
Stocks	13	3,172	-	3,172	5,897
Debtors	14	645,458	-	645,458	760,736
Cash at bank and in hand	15	1,289,072	4,051	1,293,123	937,799
		<u>1,937,702</u>	<u>4,051</u>	<u>1,941,753</u>	<u>1,704,432</u>
CREDITORS					
Amounts falling due within one year	16	(36,439)	-	(36,439)	(55,724)
		<u>1,901,263</u>	<u>4,051</u>	<u>1,905,314</u>	<u>1,648,708</u>
NET CURRENT ASSETS					
		<u>1,901,263</u>	<u>4,051</u>	<u>1,905,314</u>	<u>1,648,708</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,831,027</u>	<u>12,359</u>	<u>3,843,386</u>	<u>3,682,715</u>
NET ASSETS					
		<u>3,831,027</u>	<u>12,359</u>	<u>3,843,386</u>	<u>3,682,715</u>
FUNDS					
	18				
Unrestricted funds				3,831,027	3,668,002
Restricted funds				12,359	14,713
				<u>3,843,386</u>	<u>3,682,715</u>
TOTAL FUNDS					
				<u>3,843,386</u>	<u>3,682,715</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 May 2025 and were signed on its behalf by:

L Bell - Trustee

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

CASH FLOW STATEMENT
for the Year Ended 31 DECEMBER 2024

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	20	332,435	352,049
Net cash provided by operating activities		<u>332,435</u>	<u>352,049</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(341)	(10,544)
Interest received		23,230	10,389
Net cash provided by/(used in) investing activities		<u>22,889</u>	<u>(155)</u>
Change in cash and cash equivalents in the reporting period		<u>355,324</u>	<u>351,894</u>
Cash and cash equivalents at the beginning of the reporting period		<u>937,799</u>	<u>585,905</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,293,123</u></u>	<u><u>937,799</u></u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going concern

The financial statements are prepared on a going concern basis under the historic cost convention. The trustees consider the use of the going concern basis of accounting is appropriate. The charity has net assets of £3,843,386 (2023: £3,682,715) and is in a good overall position having a net surplus of £160,671 in the year (2023: £205,643). The trustees are monitoring the situation and have a desire to ensure the charity maintains a net surplus position.

The trustees consider that there are no material uncertainties relating to events or conditions that may cause significant doubt about the ability of the Charity to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Significant estimates include the valuation of legacies at the year end, which is provided by the specialist legacies department from national and is quantified based on the notification from executors of the deceased will and dependent on the final balance of the estate available and terms of the will. Accrual and Depreciation have had the most significant effect on amounts recognised in the financial statements. See the notes to the accounts for the carrying amounts of these estimates.

The fair value of the investment property is estimated based on the property market conditions, recent property sales of similar properties in the area and consideration of the average property price in the greater area as at the year end.

Other estimates include depreciation, accruals and prepayments. Depreciation is based on the estimated useful life of an asset and consideration of any impairment suffered to provide a reasonable estimate of the net book value of the assets at the year end. Accruals and prepayments are calculated on the income and expenditure during the year and post year end.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Pecuniary or residual legacies are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where the interest of the charity cannot be measured reliably and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Income from donations and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. For donations, entitlement is deemed to be on its receipt.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Expenditure

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.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Short leasehold	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost less accumulated depreciation.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

The investment property is in respect of one of two bungalows rented out to a third party and was reclassified as an Investment property in 2021. The investment property is measured originally at cost then at fair value at each year end. The second bungalow is used by the charity and is occupied by a member of staff for the charitable purpose and therefore included within Freehold property costs.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Donated goods

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Fair value will only be recognised on sale, therefore items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

Investments

Short term cash investments are a form of basic financial instrument and are initially recognised at their transaction values and subsequently measured at their market value at the balance sheet date and included within cash at bank. Any net gains or losses arising on the investment are taken to the statement of financial activities as they arise. Interest on funds held on deposit is included when receivable and the amount can be reliably measured, this is normally upon notification of the interest paid or payable by the bank.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised when a legal obligation exists at the reporting date as a result of a past event, and probable there will be a transfer of economic benefit to a third party to settle the obligation, which can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Subscriptions and donations	12,516	13,022
Standing order donations	21,996	22,096
Gift aid	2,561	3,554
Legacies	619,913	605,504
Grants	30,000	1,500
	<u>686,986</u>	<u>645,676</u>

Grants received, included in the above, are as follows:

	31.12.24	31.12.23
	£	£
General	30,000	-
Other grants	-	1,500
	<u>30,000</u>	<u>1,500</u>

An additional Branch Emergency Fund Grant of £30,000 received during the year ended 2020 continues to be deferred.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

2. DONATIONS AND LEGACIES - continued

This has not been recognised in the above figures, as per the terms and conditions the RSPCA may at its discretion require repayment of the grant if the Branch obtains duplicate grant funding or legacies / grants in excess of one and a half times the Grant amount within two years of receiving the Grant and the Branch has over six months' reserves.

This Grant is currently included within other creditors.

3. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	13,665	16,420
Shop income	88,738	127,938
	<u>102,403</u>	<u>144,358</u>

Shop income is the proceeds from the sale of donated goods, which consist mainly of clothing and small household items. Any proceeds from the sale of new merchandise is not material.

4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	3,175	5,500
Deposit account interest	23,868	12,564
	<u>27,043</u>	<u>18,064</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.24	31.12.23
	Activity	£	£
Adoptions	Animal home	21,877	18,575
HQ boarding and other income	Animal home	62,201	58,772
HQ collection	Branch	21,816	23,094
		<u>105,894</u>	<u>100,441</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024**

6. RAISING FUNDS

Other trading activities

	31.12.24	31.12.23
	£	£
Opening stock	128	328
Closing stock	-	(128)
Staff costs	123,946	62,315
Rent	18,898	25,745
Motor expenses	2,232	4,078
Rates and water	1,380	1,749
Repairs and renewals	3,407	11,655
Telephone	377	1,399
Insurance	943	545
Heat and light	7,776	8,506
Sundry expenses	24	63
Fundraising event costs	10	15
Cleaning and refuse costs	396	1,127
	<u>159,517</u>	<u>117,397</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
In furtherance of charitable objects	-	22,423	22,423
Animal home	577,346	-	577,346
	<u>577,346</u>	<u>22,423</u>	<u>599,769</u>

8. SUPPORT COSTS

	Governance costs £
In furtherance of charitable objects	<u>22,423</u>

Support costs, included in the above, are as follows:

Governance costs

	31.12.24	31.12.23
	In furtherance of charitable objects £	Total activities £
Auditors' remuneration	8,295	6,000
Auditors' remuneration for non audit work	4,819	2,659
Legal and professional fees	9,309	7,270
	<u>22,423</u>	<u>15,929</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

10. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	387,574	343,792
Social security costs	23,936	16,989
Other pension costs	6,302	4,347
	<u>417,812</u>	<u>365,128</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Animal home	15	15
Retail premises	5	5
	<u>20</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2024	2,826,951	3,648	59,070	24,052	2,913,721
Additions	-	-	341	-	341
Disposals	-	-	(169)	-	(169)
At 31 December 2024	<u>2,826,951</u>	<u>3,648</u>	<u>59,242</u>	<u>24,052</u>	<u>2,913,893</u>
DEPRECIATION					
At 1 January 2024	1,008,271	2,814	39,824	18,805	1,069,714
Charge for year	90,935	83	3,871	1,311	96,200
Eliminated on disposal	-	-	(93)	-	(93)
At 31 December 2024	<u>1,099,206</u>	<u>2,897</u>	<u>43,602</u>	<u>20,116</u>	<u>1,165,821</u>
NET BOOK VALUE					
At 31 December 2024	<u>1,727,745</u>	<u>751</u>	<u>15,640</u>	<u>3,936</u>	<u>1,748,072</u>
At 31 December 2023	<u>1,818,680</u>	<u>834</u>	<u>19,246</u>	<u>5,247</u>	<u>1,844,007</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2024	
and 31 December 2024	190,000
NET BOOK VALUE	
At 31 December 2024	190,000
At 31 December 2023	190,000
Fair value at 31 December 2024 is represented by:	
	£
Valuation in 2021	40,000
Cost	150,000
	190,000

The investment property is valued by the trustees at fair value which is considered to be the open market value.

The valuation in 2021 was provided by an independent 3rd party estate agent. As at 31st December 2024, the trustees believe the valuation provided still remains relevant and reasonable.

13. STOCKS

	31.12.24	31.12.23
	£	£
Stocks	3,172	5,897

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade debtors	18,703	-
Tax on gift aid	1,574	200
VAT	125	9,567
Prepayments and accrued income	625,056	750,969
	645,458	760,736

15. CASH AT BANK AND IN HAND

Cash at bank includes £303,293 (2023: £300,357) held in short term fixed rate investment accounts.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	9,917	11,561
Taxation and social security	6,581	5,095
Other creditors	19,941	39,068
	<u>36,439</u>	<u>55,724</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.24	31.12.23
	£	£
Within one year	5,500	17,870
Between one and five years	-	5,500
	<u>5,500</u>	<u>23,370</u>

18. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
Unrestricted fund	3,668,002	163,025	3,831,027
Restricted funds			
Veterinary Equipment Fund	5,170	(1,034)	4,136
Vehicle	8,442	(1,109)	7,333
Rabbit Equipment	797	(159)	638
Moon Charitable Trust	304	(52)	252
	<u>14,713</u>	<u>(2,354)</u>	<u>12,359</u>
TOTAL FUNDS	<u>3,682,715</u>	<u>160,671</u>	<u>3,843,386</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	922,326	(759,301)	163,025
Restricted funds			
Veterinary Equipment Fund	-	(1,034)	(1,034)
Vehicle	-	(1,109)	(1,109)
Rabbit Equipment	-	(159)	(159)
Moon Charitable Trust	-	(52)	(52)
	<hr/>	<hr/>	<hr/>
	-	(2,354)	(2,354)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>922,326</u>	<u>(761,655)</u>	<u>160,671</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
Unrestricted fund	3,459,325	208,677	3,668,002
Restricted funds			
Veterinary Equipment Fund	6,462	(1,292)	5,170
Vehicle	9,920	(1,478)	8,442
Rabbit Equipment	996	(199)	797
Moon Charitable Trust	369	(65)	304
	<hr/>	<hr/>	<hr/>
	17,747	(3,034)	14,713
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,477,072</u>	<u>205,643</u>	<u>3,682,715</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	908,539	(699,862)	208,677
Restricted funds			
Veterinary Equipment Fund	-	(1,292)	(1,292)
Vehicle	-	(1,478)	(1,478)
Rabbit Equipment	-	(199)	(199)
Moon Charitable Trust	-	(65)	(65)
	<hr/>	<hr/>	<hr/>
	-	(3,034)	(3,034)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>908,539</u>	<u>(702,896)</u>	<u>205,643</u>

The individual restricted funds are created when the charity receives a grant for the purchasing of the specified items.

19. RELATED PARTY DISCLOSURES

The charity purchases goods from the National RSPCA which are included in resources expended. The value of the goods purchases was £3,609 (2023: £12,906). The charity also made contributions to National RSPCA of £21,982 (2023: £17,808) for administrative charges.

During the year the investment property was rented out to a trustee at market value. This arrangement terminated during the year and rent of £2,500 (2023: £5,500) was received from the trustee.

20. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24 £	31.12.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	160,671	205,643
Adjustments for:		
Depreciation charges	96,200	100,958
Loss on disposal of fixed assets	76	4,291
Interest received	(23,230)	(10,389)
Increase / (Decrease) in provisions	-	(27,743)
Decrease in stocks	2,725	980
Decrease in debtors	115,916	78,663
Decrease in creditors	(19,923)	(354)
	<hr/>	<hr/>
Net cash provided by operations	<u>332,435</u>	<u>352,049</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	937,799	355,324	1,293,123

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2024

21. ANALYSIS OF CHANGES IN NET FUNDS - continued

	<u>937,799</u>	<u>355,324</u>	<u>1,293,123</u>
Total	<u><u>937,799</u></u>	<u><u>355,324</u></u>	<u><u>1,293,123</u></u>

22. CONTROLLING PARTY

The charity is controlled by the trustees.

23. CONTINGENT ASSET

There are two legacies where RSPCA has been named as the beneficiary. Due to being a discretionary legacy or a residual pecuniary legacy, the value of these legacies are not quantifiable at the year end and therefore no estimation of the value of these legacies have been recognised in the SOFA.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions and donations	12,516	13,022
Standing order donations	21,996	22,096
Gift aid	2,561	3,554
Legacies	619,913	605,504
Grants	30,000	1,500
	<hr/>	<hr/>
	686,986	645,676
Other trading activities		
Fundraising events	13,665	16,420
Shop income	88,738	127,938
	<hr/>	<hr/>
	102,403	144,358
Investment income		
Rents received	3,175	5,500
Deposit account interest	23,868	12,564
	<hr/>	<hr/>
	27,043	18,064
Charitable activities		
Adoptions	21,877	18,575
HQ collection	21,816	23,094
HQ boarding and other income	62,201	58,772
	<hr/>	<hr/>
	105,894	100,441
Total incoming resources	<hr/>	<hr/>
	922,326	908,539
EXPENDITURE		
Other trading activities		
Opening stock	128	328
Wages	116,624	58,857
Social security	6,788	3,276
Pensions	534	182
Rent	18,898	25,745
Motor expenses	2,232	4,078
Rates and water	1,380	1,749
Repairs and renewals	3,407	11,655
Telephone	377	1,399
Insurance	943	545
Heat and light	7,776	8,506
Sundry expenses	24	63
Fundraising event costs	10	15
Carried forward	159,121	116,398

This page does not form part of the statutory financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2024**

	31.12.24 £	31.12.23 £
Other trading activities		
Brought forward	159,121	116,398
Cleaning and refuse costs	396	1,127
Closing stock	-	(128)
	<hr/>	<hr/>
	159,517	117,397
 Charitable activities		
Wages	270,950	284,935
Social security	17,148	13,713
Pensions	5,768	4,165
Rates and water	1,621	1,718
Insurance	7,734	6,045
Heat and light	21,318	19,050
Telephone	3,616	2,388
Printing and stationery	731	1,568
Sundries	5,779	5,650
Veterinary fees welfare and neutering	78,607	60,347
Animal food and supplies	5,774	6,107
Motor expenses	2,786	2,412
Training costs	1,200	265
Cleaning costs	17,209	13,326
Waste collection and sewage costs	7,513	9,126
Repairs and renewals	10,133	13,915
Cremation costs	501	325
Branch contribution	21,982	17,808
Fundraising costs	359	1,384
Computer software and expenses	417	74
Deprn of freehold property	90,935	95,691
Deprn of short leasehold	83	93
Deprn of fixtures & fittings	3,871	3,426
Deprn of motor vehicles	1,311	1,748
	<hr/>	<hr/>
	577,346	565,279
 Other		
Loss on disposal of tangible fixed assets	76	4,291
Bank interest	2,293	-
	<hr/>	<hr/>
	2,369	4,291
 Support costs		
 Governance costs		
Auditors' remuneration	8,295	6,000
Auditors' remuneration for non audit work	4,819	2,659
Legal and professional fees	9,309	7,270
	<hr/>	<hr/>
	22,423	15,929
 Total resources expended	<hr/>	<hr/>
	761,655	702,896
 Net income	<hr/>	<hr/>
	160,671	205,643
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Accounts

REGISTERED CHARITY NUMBER: 232252

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

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for the Year Ended 31 DECEMBER 2023**

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**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSPCA Blackpool & North Lanes Branch are to support and comply with the National RSPCA policies and procedures - to promote kindness and to prevent or suppress cruelty to all animals by lawful means. This branch of the society is an unincorporated charitable association and is separately registered with the Charity Commission. The branch animal centre accepts animals from the National RSPCA inspectors and provides quality accommodation, bedding, food, recreation time and veterinary care in accordance with the society's standards. The trustees review the objectives and activities of the branch regularly to ensure they are complying with the charitable aims of the Charities Act and to ensure the public benefit with due regard to the public guidance published and reviewed by the Commission

Advancement of animal welfare

The Branch recognises animal welfare is a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, supported care with fully trained staff and re-homing all the animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health. The branch employs a means tested re-homing procedure and the branch also provides a service to reduce feral populations by running campaigns promoting neutering schemes.

The Branch animal welfare, although local in nature has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address the issue of animal suffering in general.

Significant activities

Longview Animal Centre - The rehoming activities of the Centre were severely affected this year by the large number of case animals taken in via the inspectorate, and which were often removed from multi-dog households. This took up the majority of our facilities for long periods meaning that our re-homing numbers were down. We also temporarily lost some kennel space when necessary repairs were carried out. During the year a total of 81 cats were rehomed. There is a plan under consideration to extend our fostering programme locally with a view to increasing turnover of the animals and getting them into loving homes more efficiently.

Longview Premises - A full maintenance programme for all site facilities remains in place with repairs being carried out to kennel blocks and other facilities as required. The previous plans for a new car park have been shelved for the time being until any new animal care requirements have been assessed and audited. There is a shortage of storage on site and consideration of how these needs will be met will be considered and costed during the first half of 2024 before any firm decision is made.

Rabbit Accommodation - 17 rabbits were rehomed during 2023 with some of the accommodation being used for guinea pigs where space in other buildings was at a premium. 74 small animals were also rehomed during the year.

Veterinary - The Centre continues to work with a local veterinary practice to provide clinics and small procedures in our clinic facilities on site. A member of staff has been allocated to work with the vets and undertake any medical support which may be required during these visits.

Public Access - The Centre continues to use the 'Perfect Match' forms for online applications for those animals placed for re-homing, before allowing the interested adopters to book viewings. This system works well and reduces time required by staff showing people around the Centre to view available animals - especially freeing up time needed for dog training and exercising. Public access remains limited since the pandemic and due to the lack of available volunteers to help keep the Centre open for more hours. This problem will be addressed in 2024 during a review of all staffing and daily opening hours.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

Support -The Branch offers help to those people on low incomes, with costs for neutering their pets, on production of evidence of their state benefits. Micro-chipping on site is currently suspended and will be reviewed during 2024.

RSPCA Inspectors -The Branch continues helping veterinary costs for those animals identified by national RSPCA Inspectors where costly treatments are required for animals needing emergency care in the Branch's area. We also offer help where they feel the owners need help with pet food and bedding.

The Trustees consider that due regard has been paid to the Public Benefit Guidance published by the Charity Commission in relation to section 4 of the Charities Act 2011.

Volunteers

Recruitment - We continually seek volunteers for the various Branch departments. We receive lots of interest in dog walking and cat cuddling, but very few for small animals and rabbit care. It is difficult finding volunteers to help with cleaning the animal accommodation which generates a very low interest. We now receive the support of a local prison team, which comes to the Animal Centre every Monday to help with general ground maintenance.

Volunteer Coordinator - A trustee continues in the role of coordinator, dealing with all volunteer enquiries for the Centre and shops, we have seen increased interest with good results.

Publicity - Supporters and members are regularly informed via social media sites, website, newsletter & local publications of the work and activities of the Branch.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Monthly Bingo - Volunteers continue to hold monthly prize bingo events at a local public house. This has proved very successful, and usually raises between £250 and £400 for just a two hour event, It also promotes local knowledge of the charity and the work we do for animal welfare.

Charity Partnership - The Blackpool 'Pets @ Home' team have again adopted the Branch and this brings many benefits. The public can drop off their donations of pet food & treats for the animals at their shop, and we receive offers of 'end of line stock and equipment', the VIP in store system provides the Branch with vouchers to purchase stock such as cat litter and small animal food free of charge. We are also able to hold fundraising opportunities in store and promote those animals needing new homes.

Wyre Lottery - The local authority's lottery scheme donates 50p for every £1 ticket. This is promoted via social media & notices included in correspondence and re-homing packs.

Jumble & Book Sales - The jumble and book sales continue to be successful and alongside raising money they also help to clear stock from the storage areas to relieve pressure on the shops.

Open Days & Gala's - The volunteers hold open days at the Centre for Easter, Halloween and Christmas. These have become well known by the local population. Summer galas in the Branch's area are covered by the volunteer team which always holds stalls to promote our work, The 'One Fun Day' promoted by the National RSPCA, continues to be a huge success, and remains well attended, and may cause disruption due to the high volume of local traffic.

Investment performance

A review of investment performance is included in the investment section within the financial review section.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2023**

FINANCIAL REVIEW

Investment policy and objectives

The management committee has the power to invest in such assets as they see fit. The branch needs to have quick and easy access to its funds and so consider the most appropriate policy for investing funds is in Royal Bank of Scotland Deposit Accounts. A compromise between optimal return and ease of access to funds is accepted by the Trustees when considering return on investment.

At the year-end date the charity also had various short term investments with United Trust, Hampshire Trust, Shawbrook Bank and Scottish Widows.

The management committee consider the future return on the charity's investments to be satisfactory.

Reserves policy

The branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves relate to funds that are freely available for the branch's general purposes or can be restricted if they are for a specific purpose only.

The trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be at least twelve months of the resources expended. The resources expended in this year were £702,896 (2022: £668,243).

The branch has unrestricted reserves represented by net current assets of £1,648,708 (2022: £1,376,103). The reserves target has been met this year, and the trustees are of the opinion that this existing level of reserves are sufficient to meet any reduction in incoming reserves in 2024. The adequacy of the reserves policy is reviewed annually.

Financial review

The Statement of Financial Activities details net Incoming resources of £205,643 (2022: £214,295). Unrestricted reserves are £3,668,002 (2022: £3,459,325).

FUTURE PLANS

Talbot Road Shop - All dealings with this property have now ceased and the property has been returned to the landlord.

Highfield Road Shop - This shop continues to achieve above average targets and has a dedicated team in place who know the local population well and operate as part of the community.

Vehicle Parking - We may still require better parking facilities, but the current plan is under review.

Volunteer Coordinator - A trustee has taken on the role of Volunteer Coordinator which has produced a big increase in new volunteers that are happy to get involved in both animal care and fundraising. This gives the Branch a good relationship with local members of the public and our supporters, knowing that we are happy for all to help us with our aims for animal welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed following a three month period as a member at the annual general meeting.

Organisational structure

The charity operates as a branch of the National RSPCA but is separately registered with the Charity Commission number 232252. It operates as an autonomous branch of the National RSPCA and is responsible for raising its own funds. The trustees hold weekly online meetings alongside face-to face meetings every 6 to 8 weeks. They discuss all operational issues related to the branch and its staff and can access the RSPCA Branch Support Specialist very easily if advice is required.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Training and guidance are supplied in the form of guidance and booklets from the RSPCA. All new trustees receive copies of the previous annual report and accounts and a copy of the Charity Commission leaflet 'the essential trustee.' In house training is provided by National RSPCA staff once a new trustee has been elected to the position.

Key management remuneration

This is carefully considered by the Trustees in relation to the operational management of the branch.

Related parties

As described above the charity operates as a branch of the National RSPCA. Details of transactions with the National RSPCA are set out in note 20.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232252

Principal address

Longview Animal Centre
Old Toms Lane
Stalmine
Poulton-le-Fylde
FY6 0JR

Trustees

N McPherson
R Carr
N Eliffe (resigned 19.10.23)
J Cole
K Marney
L Bell
A Shuttleworth
L Prue (appointed 30.6.23) (resigned 18.4.24)

Auditors

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Bankers

The Royal Bank of Scotland
Talbot Square
Blackpool
Lancashire
FY1 1LE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31 DECEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

03/06/2024

Approved by order of the board of trustees on and signed on its behalf by:

L Bell
03/06/2024 11:08:45

Linda Bell.....
L Bell - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Opinion

We have audited the financial statements of RSPCA Blackpool and North Lancashire Branch (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In our assessment of the financial statements and their susceptibility to material misstatement and how fraud may occur we have considered the nature of the industry and sector the client operates in and the control environment and remuneration policies for key management. Communication with management and review of documentation is performed and discussions among the audit team takes place to identify and review the areas offering the greatest potential for fraud or error such as the timing of recognition of commercial income, complex transactions or unusual journal entries.

We have obtained an understanding of the legal and regulatory framework that the charity operates in and focus on those laws or regulations which are considered central to the entity and the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Charities Act, employment law, health and safety and tax legislation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

W & Howarth
03/06/2024 13:42:15

Whitehead & Howarth

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

03/06/2024

Date:

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	645,676	-	645,676	613,271
Charitable activities					
Animal home	5	77,347	-	77,347	61,840
Branch		23,094	-	23,094	23,218
Other trading activities	3	144,358	-	144,358	175,634
Investment income	4	18,064	-	18,064	8,575
Total		<u>908,539</u>	<u>-</u>	<u>908,539</u>	<u>882,538</u>
EXPENDITURE ON					
Raising funds	6	117,397	-	117,397	139,848
Charitable activities					
In furtherance of charitable objects	7	15,329	-	15,329	15,997
Animal home		562,845	3,034	565,879	511,556
Other		4,291	-	4,291	842
Total		<u>699,862</u>	<u>3,034</u>	<u>702,896</u>	<u>668,243</u>
NET INCOME/(EXPENDITURE)		208,677	(3,034)	205,643	214,295
RECONCILIATION OF FUNDS					
Total funds brought forward		3,459,325	17,747	3,477,072	3,262,777
TOTAL FUNDS CARRIED FORWARD		<u><u>3,668,002</u></u>	<u><u>14,713</u></u>	<u><u>3,682,715</u></u>	<u><u>3,477,072</u></u>

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

BALANCE SHEET
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	11	1,833,345	10,662	1,844,007	1,938,712
Investment property	12	190,000	-	190,000	190,000
		<u>2,023,345</u>	<u>10,662</u>	<u>2,034,007</u>	<u>2,128,712</u>
CURRENT ASSETS					
Stocks	13	5,897	-	5,897	6,877
Debtors	14	760,736	-	760,736	837,224
Cash at bank and in hand	15	933,748	4,051	937,799	585,905
		<u>1,700,381</u>	<u>4,051</u>	<u>1,704,432</u>	<u>1,430,006</u>
CREDITORS					
Amounts falling due within one year	16	(55,724)	-	(55,724)	(53,903)
		<u>1,644,657</u>	<u>4,051</u>	<u>1,648,708</u>	<u>1,376,103</u>
NET CURRENT ASSETS					
		<u>1,644,657</u>	<u>4,051</u>	<u>1,648,708</u>	<u>1,376,103</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		3,668,002	14,713	3,682,715	3,504,815
PROVISIONS FOR LIABILITIES					
	18	-	-	-	(27,743)
		<u>3,668,002</u>	<u>14,713</u>	<u>3,682,715</u>	<u>3,477,072</u>
NET ASSETS					
		<u>3,668,002</u>	<u>14,713</u>	<u>3,682,715</u>	<u>3,477,072</u>
FUNDS					
	19				
Unrestricted funds				3,668,002	3,459,325
Restricted funds				14,713	17,747
				<u>3,682,715</u>	<u>3,477,072</u>
TOTAL FUNDS					
				<u>3,682,715</u>	<u>3,477,072</u>

The financial statements were approved by the Board of Trustees and authorised for issue on03/06/2024..... and were signed on its behalf by:

L Bell
03/06/2024 11:08:45
Linda Bell.....
L Bell - Trustee

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**CASH FLOW STATEMENT
for the Year Ended 31 DECEMBER 2023**

	Notes	31.12.23 £	31.12.22 £
Cash flows from operating activities			
Cash generated from operations	21	349,874	41,073
Net cash provided by operating activities		<u>349,874</u>	<u>41,073</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,544)	(1,698)
Interest received		12,564	3,075
Net cash provided by investing activities		<u>2,020</u>	<u>1,377</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>585,905</u>	<u>543,455</u>
Cash and cash equivalents at the end of the reporting period		<u><u>937,799</u></u>	<u><u>585,905</u></u>

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going concern

The financial statements are prepared on a going concern basis under the historic cost convention. The trustees consider the use of the going concern basis of accounting is appropriate. The charity has net assets of £3,682,715 (2022: £3,477,072) and is in a good overall position having a net surplus of £205,643 in the year (2022: £214,295). The trustees are monitoring the situation and have a desire to ensure the charity maintains a net surplus position.

The trustees consider that there are no material uncertainties relating to events or conditions that may cause significant doubt about the ability of the Charity to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Significant estimates include the valuation of legacies at the year end, which is provided by the specialist legacies department from national and is quantified based on the notification from executors of the deceased will and dependent on the final balance of the estate available and terms of the will. Accrual and Depreciation have had the most significant effect on amounts recognised in the financial statements. See the notes to the accounts for the carrying amounts of these estimates.

The fair value of the investment property is estimated based on the property market conditions, recent property sales of similar properties in the area and consideration of the average property price in the greater area as at the year end.

Other estimates include depreciation, accruals and prepayments. Depreciation is based on the estimated useful life of an asset and consideration of any impairment suffered to provide a reasonable estimate of the net book value of the assets at the year end. Accruals and prepayments are calculated on the income and expenditure during the year and post year end.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Pecuniary or residual legacies are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where the interest of the charity cannot be measured reliably and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Income from donations and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. For donations, entitlement is deemed to be on its receipt.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Expenditure

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.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Short leasehold	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost less accumulated depreciation.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

The investment property is in respect of one of two bungalows rented out to a third party and was reclassified as an Investment property in 2021. The investment property is measured originally at cost then at fair value at each year end. The second bungalow is used by the charity and is occupied by a member of staff for the charitable purpose and therefore included within Freehold property costs.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Donated goods

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Fair value will only be recognised on sale, therefore items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

Investments

Short term cash investments are a form of basic financial instrument and are initially recognised at their transaction values and subsequently measured at their market value at the balance sheet date and included within cash at bank. Any net gains or losses arising on the investment are taken to the statement of financial activities as they arise. Interest on funds held on deposit is included when receivable and the amount can be reliably measured, this is normally upon notification of the interest paid or payable by the bank.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised when a legal obligation exists at the reporting date as a result of a past event, and probable there will be a transfer of economic benefit to a third party to settle the obligation, which can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	31.12.23	31.12.22
	£	£
Subscriptions and donations	13,022	10,269
Standing order donations	22,096	23,034
Gift aid	3,554	5,207
Legacies	605,504	562,896
Grants	1,500	11,865
	<u>645,676</u>	<u>613,271</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
RSPCA Regional Board	-	11,415
Moon Charitable Trust	-	450
Other grants	1,500	-
	<u>1,500</u>	<u>11,865</u>

An additional Branch Emergency Fund Grant of £30,000 received during the year ended 2020 continues to be deferred.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

2. DONATIONS AND LEGACIES - continued

This has not been recognised in the above figures, as per the terms and conditions the RSPCA may at its discretion require repayment of the grant if the Branch obtains duplicate grant funding or legacies / grants in excess of one and a half times the Grant amount within two years of receiving the Grant and the Branch has over six months' reserves.

This Grant is currently included within other creditors.

3. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events	16,420	15,761
Shop income	127,938	159,873
	<u>144,358</u>	<u>175,634</u>

Shop income is the proceeds from the sale of donated goods, which consist mainly of clothing and small house hold items. Any proceeds from the sale of new merchandise is not material.

4. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Rents received	5,500	5,500
Deposit account interest	12,564	3,075
	<u>18,064</u>	<u>8,575</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.12.23	31.12.22
	Activity	£	£
Adoptions	Animal home	18,575	21,645
HQ boarding and other income	Animal home	58,772	40,195
HQ collection	Branch	23,094	23,218
		<u>100,441</u>	<u>85,058</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023**

6. RAISING FUNDS

Other trading activities

	31.12.23	31.12.22
	£	£
Opening stock	328	415
Closing stock	(128)	(328)
Staff costs	62,315	70,640
Rent	25,745	24,586
Motor expenses	4,078	643
Rates and water	1,749	3,312
Repairs and renewals	11,655	35,242
Telephone	1,399	1,236
Insurance	545	854
Heat and light	8,506	2,115
Sundry expenses	63	407
Fundraising event costs	15	530
Cleaning and refuse costs	1,127	196
	<u>117,397</u>	<u>139,848</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
In furtherance of charitable objects	93	15,236	15,329
Animal home	565,186	693	565,879
	<u>565,279</u>	<u>15,929</u>	<u>581,208</u>

8. SUPPORT COSTS

	Governance costs £
In furtherance of charitable objects	15,236
Animal home	693
	<u>15,929</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Governance costs

			31.12.23	31.12.22
	In furtherance of charitable objects £	Animal home £	Total activities £	Total activities £
Auditors' remuneration	6,000	-	6,000	6,175
Auditors' remuneration for non audit work	2,659	-	2,659	3,109
Legal and professional fees	6,577	693	7,270	6,713
	<u>15,236</u>	<u>693</u>	<u>15,929</u>	<u>15,997</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

10. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	343,792	311,050
Social security costs	16,989	13,886
Other pension costs	4,347	4,418
	<u>365,128</u>	<u>329,354</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Animal home	15	14
Retail premises	5	6
	<u>20</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2023	2,823,551	14,625	58,488	24,052	2,920,716
Additions	3,400	-	7,144	-	10,544
Disposals	-	(10,977)	(6,562)	-	(17,539)
At 31 December 2023	<u>2,826,951</u>	<u>3,648</u>	<u>59,070</u>	<u>24,052</u>	<u>2,913,721</u>
DEPRECIATION					
At 1 January 2023	912,580	11,664	40,703	17,057	982,004
Charge for year	95,691	93	3,426	1,748	100,958
Eliminated on disposal	-	(8,943)	(4,305)	-	(13,248)
At 31 December 2023	<u>1,008,271</u>	<u>2,814</u>	<u>39,824</u>	<u>18,805</u>	<u>1,069,714</u>
NET BOOK VALUE					
At 31 December 2023	<u>1,818,680</u>	<u>834</u>	<u>19,246</u>	<u>5,247</u>	<u>1,844,007</u>
At 31 December 2022	<u>1,910,971</u>	<u>2,961</u>	<u>17,785</u>	<u>6,995</u>	<u>1,938,712</u>

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 January 2023 and 31 December 2023	<u>190,000</u>
NET BOOK VALUE	
At 31 December 2023	<u>190,000</u>
At 31 December 2022	<u>190,000</u>
Fair value at 31 December 2023 is represented by:	
	£
Valuation in 2021	40,000
Cost	<u>150,000</u>
	<u>190,000</u>

The investment property is valued by the trustees at fair value which is considered to be the open market value.

The valuation in 2021 was provided by an independent 3rd party estate agent. As at 31st December 2023, the trustees believe the valuation provided still remains relevant and reasonable.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023**

13. STOCKS

	31.12.23	31.12.22
	£	£
Stocks	<u>5,897</u>	<u>6,877</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Tax on gift aid	200	1,511
VAT	9,567	5,942
Prepayments and accrued income	<u>750,969</u>	<u>829,771</u>
	<u>760,736</u>	<u>837,224</u>

15. CASH AT BANK AND IN HAND

Cash at bank includes £300,357 (2022: £297,094) held in short term fixed rate investment accounts.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	11,561	11,849
Taxation and social security	5,095	4,689
Other creditors	<u>39,068</u>	<u>37,365</u>
	<u>55,724</u>	<u>53,903</u>

Other creditors includes a Branch Emergency Fund Grant of £30,000 (2022: £30,000)

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.23	31.12.22
	£	£
Within one year	17,870	13,833
Between one and five years	<u>5,500</u>	<u>5,870</u>
	<u>23,370</u>	<u>19,703</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

18. PROVISIONS FOR LIABILITIES

	31.12.23	31.12.22
	£	£
Provisions	-	27,743
	<u> </u>	<u> </u>

The above provision is in respect of the costs incurred after the year end, relating to the vacating of the Talbot Road shop premises.

The lease agreement in place at the year end was on a full repairing basis and so the charity was responsible for leaving the premises in a condition acceptable to the landlord when the lease ceased in March 2023.

The charity had given notice to the landlord prior to the year end of their intention to vacate.

19. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
Unrestricted fund	3,459,325	208,677	3,668,002
Restricted funds			
Veterinary Equipment Fund	6,462	(1,292)	5,170
Vehicle	9,920	(1,478)	8,442
Rabbit Equipment	996	(199)	797
Moon Charitable Trust	369	(65)	304
	<u>17,747</u>	<u>(3,034)</u>	<u>14,713</u>
TOTAL FUNDS	<u>3,477,072</u>	<u>205,643</u>	<u>3,682,715</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted fund	908,539	(699,862)	208,677
Restricted funds			
Veterinary Equipment Fund	-	(1,292)	(1,292)
Vehicle	-	(1,478)	(1,478)
Rabbit Equipment	-	(199)	(199)
Moon Charitable Trust	-	(65)	(65)
	<u>-</u>	<u>(3,034)</u>	<u>(3,034)</u>
TOTAL FUNDS	<u>908,539</u>	<u>(702,896)</u>	<u>205,643</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Prior year adjustment £	Net movement in funds £	At 31.12.22 £
Unrestricted funds				
Unrestricted fund	3,194,958	46,605	217,762	3,459,325
Restricted funds				
Veterinary Equipment Fund	8,078	-	(1,616)	6,462
Vehicle	11,891	-	(1,971)	9,920
Rabbit Equipment	1,245	-	(249)	996
Moon Charitable Trust	-	-	369	369
	<u>21,214</u>	<u>-</u>	<u>(3,467)</u>	<u>17,747</u>
TOTAL FUNDS	<u><u>3,216,172</u></u>	<u><u>46,605</u></u>	<u><u>214,295</u></u>	<u><u>3,477,072</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	882,088	(664,326)	217,762
Restricted funds			
Veterinary Equipment Fund	-	(1,616)	(1,616)
Vehicle	-	(1,971)	(1,971)
Rabbit Equipment	-	(249)	(249)
Moon Charitable Trust	450	(81)	369
	<u>450</u>	<u>(3,917)</u>	<u>(3,467)</u>
TOTAL FUNDS	<u><u>882,538</u></u>	<u><u>(668,243)</u></u>	<u><u>214,295</u></u>

The individual restricted funds are created when the charity receives a grant for the purchasing of the specified items.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023

20. RELATED PARTY DISCLOSURES

The charity purchases goods from the National RSPCA which are included in resources expended. The value of the goods purchases was £12,906 (2022: £14,268). The charity also made contributions to National RSPCA of £17,808 (2022: £6,575) for administrative charges.

During the year the investment property was also rented out to a trustee. This was at market value and a total rent of £5,500 was received from the trustee.

21. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.23	31.12.22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	205,643	214,295
Adjustments for:		
Depreciation charges	100,958	112,176
Loss on disposal of fixed assets	4,291	842
Interest received	(12,564)	(3,075)
Increase / (Decrease) in provisions	(27,743)	27,743
Decrease/(increase) in stocks	980	(855)
Decrease/(increase) in debtors	76,488	(312,778)
Increase in creditors	1,821	2,725
	<hr/>	<hr/>
Net cash provided by operations	<u>349,874</u>	<u>41,073</u>

22. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank and in hand	585,905	351,894	937,799
	<hr/>	<hr/>	<hr/>
	585,905	351,894	937,799
	<hr/>	<hr/>	<hr/>
Total	<u>585,905</u>	<u>351,894</u>	<u>937,799</u>

23. CONTROLLING PARTY

The charity is controlled by the trustees.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 DECEMBER 2023**

24. CONTINGENT ASSET

There are two legacies where RSPCA has been named as the beneficiary. Due to being a discretionary legacy or a residual pecuniary legacy, the value of these legacies are not quantifiable at the year end and therefore no estimation of the value of these legacies have been recognised in the SOFA.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions and donations	13,022	10,269
Standing order donations	22,096	23,034
Gift aid	3,554	5,207
Legacies	605,504	562,896
Grants	1,500	11,865
	<hr/>	<hr/>
	645,676	613,271
Other trading activities		
Fundraising events	16,420	15,761
Shop income	127,938	159,873
	<hr/>	<hr/>
	144,358	175,634
Investment income		
Rents received	5,500	5,500
Deposit account interest	12,564	3,075
	<hr/>	<hr/>
	18,064	8,575
Charitable activities		
Adoptions	18,575	21,645
HQ collection	23,094	23,218
HQ boarding and other income	58,772	40,195
	<hr/>	<hr/>
	100,441	85,058
Total incoming resources	<hr/> 908,539	<hr/> 882,538
EXPENDITURE		
Other trading activities		
Opening stock	328	415
Wages	58,857	67,173
Social security	3,276	3,074
Pensions	182	393
Rent	25,745	24,586
Motor expenses	4,078	643
Rates and water	1,749	3,312
Repairs and renewals	11,655	35,242
Telephone	1,399	1,236
Insurance	545	854
Heat and light	8,506	2,115
Sundry expenses	63	407
Fundraising event costs	15	530
Carried forward	116,398	139,980

This page does not form part of the statutory financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2023**

	31.12.23	31.12.22
	£	£
Other trading activities		
Brought forward	116,398	139,980
Cleaning and refuse costs	1,127	196
Closing stock	(128)	(328)
	<hr/>	<hr/>
	117,397	139,848
 Charitable activities		
Wages	284,935	243,877
Social security	13,713	10,812
Pensions	4,165	4,025
Rates and water	1,718	1,634
Insurance	6,045	5,774
Heat and light	19,050	12,495
Telephone	2,388	2,161
Printing and stationery	1,568	1,883
Sundries	5,650	5,651
Veterinary fees welfare and neutering	60,347	53,475
Animal food and supplies	6,107	1,623
Motor expenses	2,412	3,999
Training costs	265	845
Cleaning costs	13,326	16,691
Waste collection and sewage costs	9,126	8,075
Repairs and renewals	13,915	19,114
Cremation costs	325	483
Branch contribution	17,808	6,575
Fundraising costs	1,384	80
Computer software and expenses	74	108
Depn of freehold property	95,691	105,069
Depn of short leasehold	93	329
Depn of fixtures & fittings	3,426	4,447
Depn of motor vehicles	1,748	2,331
	<hr/>	<hr/>
	565,279	511,556
 Other		
Loss on disposal of tangible fixed assets	4,291	842
 Support costs		
 Governance costs		
Auditors' remuneration	6,000	6,175
Auditors' remuneration for non audit work	2,659	3,109
Legal and professional fees	7,270	6,713
	<hr/>	<hr/>
	15,929	15,997
 Total resources expended	<hr/>	<hr/>
	702,896	668,243
 Net income	<hr/>	<hr/>
	205,643	214,295
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

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for the Year Ended 31ST DECEMBER 2022**

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RSPCA BLACKPOOL AND NORTH LANCASHIRE BRANCH

REPORT OF THE TRUSTEES for the Year Ended 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSPCA Blackpool & North Lancs Branch are to support and comply with the National RSPCA policies and procedures - to promote kindness and to prevent or suppress cruelty to all animals by lawful means.

This branch of the society is an unincorporated charitable association and is separately registered with the Charity Commission. The branch animal centre accepts animals from the National RSPCA inspectors and provides quality accommodation, bedding, food, recreation time and veterinary care in accordance with the society's standards.

The trustees review the objectives and activities of the branch regularly to ensure they are complying with the charitable aims of the Charities Act and to ensure the public benefit with due regard to the public guidance published and reviewed by the Commission

Advancement of animal welfare

The Branch recognises animal welfare is a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, supported care with fully trained staff and re-homing all the animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health. The branch employs a means tested re-homing procedure and the branch also provides a service to reduce feral populations by running campaigns promoting neutering schemes.

The Branch animal welfare, although local in nature has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address the issue of animal suffering in general.

Significant activities

Longview Animal Centre - The ringworm infection within the cattery prevented the acceptance of cats until June. All 44 cats in residence during the confirmed infection period, were tested and cleared of the fungus and then, successfully re-homed without any returns. The units received a full deep clean and the floors were resealed. Cats were accepted from the National RSPCA inspectors again from July, starting with a multi-household case found in Morecambe. Many of them had bad skin, plus eye and ear infections. Most females were pregnant. None were used to being handled and were very frightened/timid. The Branch continues helping by accepting 'case' animals whenever space is available. Two bull lurchers were taken into our care. The female was heavily pregnant on arrival, and the next day produced a total of seven pups. Sadly, the case is still ongoing, but the pups have now been placed in foster homes.

Longview Premises - Repairs to the kennels, mainly due to 'wear and tear' by its residents, continues. The location of the Centre causes problems, due to the lack of car parking space for staff and volunteers. A planning application submitted to Wyre Borough Council for an overflow car park has been approved, following an Arboricultural Impact Assessment, Method Statement, & Borough Tree Protection Plan, for those retained trees and vegetation. This still needs to be submitted before work can commence, and costs are still being sought.

Rabbit Accommodation - Rehoming rabbits has been very slow throughout the year, due to licence regulations. Some of the pens now house guinea pigs, thereby, reducing the number of rabbits which the Centre can accommodate.

Veterinary - The Centre has facilities for small operations to be performed in the treatment block. The Branch's former veterinary practice didn't have sufficient staff to make use of the unit, therefore, the animals had to be transferred by vehicle to the vets' premises. Ongoing delays due major road works, caused stress to the animals. Furthermore, on many occasions, due to their staffing levels, the surgery was cancelled at the last minute. It was therefore agreed to approach other veterinary practices to seek their help. We received two offers, and, after some discussion, it was agreed to use a private practice which was happy to use our facilities for neutering, small operations, dentals, and x-rays. Large operations would be performed at their own premises, and a one year agreement has recently been approved.

Public Access - The Centre continues to use the 'Perfect Match' forms for online applications for those animals placed for re-homing, before allowing the interested adopters to book viewings. This system works well and reduces time required by staff showing people around the Centre to view available animals - especially freeing up time needed for dog training and exercising.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

Support -The Branch offers help to those people on low incomes, with costs for neutering their pets, on production of evidence of their state benefits . We have trained staff on site who will microchip their pets. We advertise 'Microchipping Days' for this service, and especially welcome the opportunity to microchip cats.

RSPCA Inspectors -The Branch continues helping veterinary costs for those animals identified by national RSPCA Inspectors where costly treatments are required for animals needing emergency care in the Branch's area. We also offer help where they feel the owners need help with pet food and bedding .

The Trustees consider that due regard has been paid to the Public Benefit Guidance published by the Charity Commission in relation to section 4 of the Charities Act 2011.

Volunteers

Recruitment - We continually seek volunteers for the various Branch departments. We receive lots of interest in dog walking and cat cuddling, but very few for smallies and rabbit care. It is difficult finding volunteers to help with cleaning the animal accommodation which generates a very low interest. We now receive the support of a local prison team, which comes to the Animal Centre every Monday to help with general ground maintenance.

Volunteer Coordinator - A trustee has kindly taken the role of coordinator, dealing with all volunteer enquiries for the Centre and shops, We have seen increased interest with good results .

Publicity - Supporters and members are regularly informed via social media sites, website, newsletter & local publications of the work and activities of the Branch.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Monthly Bingo - Volunteers continue to hold monthly prize bingo events at a local public house. This has proved very successful, and usually raises between £250 and £400 for just a two hour event, It also promotes local knowledge of the charity and the work we do for animal welfare.

Charity Partnership - The Blackpool 'Pets @ Home' team have again adopted the Branch and this brings many benefits. The public can drop off their donations of pet food & treats for the animals at their shop, and we receive offers of 'end of line stock and equipment', the VIP in store system provides the Branch with vouchers to purchase stock such as cat litter and small animal food free of charge. We are also able to hold fundraising opportunities in store and promote those animals needing new homes .

Wyre Lottery - The local authority's lottery scheme donates 50p for every £1 ticket. This is promoted via social media & notices included in correspondence and re-homing packs.

Jumble & Book Sales - A number of jumble and book sales were held at no cost, in a local village hall. Several hundred pounds were raised and a considerable amount of surplus stock was cleared.

Open Days & Gala's - The volunteers hold open days at the Centre for Easter, Halloween and Christmas. These have become well known by the local population. Summer galas in the Branch's area are covered by the volunteer team which always holds stalls to promote our work, The 'One Fun Day' promoted by the National RSPCA, was a huge success, and it was so well attended, that it caused disruption due to the high volume of local traffic.

Investment performance

A review of investment performance is included in the investment section within the financial review section.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2022**

FINANCIAL REVIEW

Investment policy and objectives

The management committee has the power to invest in such assets as they see fit. The branch needs to have quick and easy access to its funds and so consider the most appropriate policy for investing funds is in Royal Bank of Scotland Deposit Accounts.

At the year end date the charity also had various short term investments with United Trust, Hampshire Trust, Shawbrook Bank and Scottish Widows.

The management committee consider the future return on the charity's investments to be satisfactory.

Reserves policy

The branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves relate to funds that are freely available for the branch's general purposes or can be restricted if they are for a specific purpose only.

The trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be at least twelve months of the resources expended. The resources expended in this year were £668,243 (2021: £632,558)

The branch has unrestricted reserves represented by net current assets of £1,372,052 (2021: £1,022,745). The reserves target has been met this year, and the trustees are of the opinion that this existing level of reserves are sufficient to meet any reduction in incoming reserves in 2022. The adequacy of the reserves policy is reviewed annually.

Financial review

The Statement of Financial Activities details net Incoming resources of £214,295 (2021: £366,210). Unrestricted reserves are £3,459,325 (2021: £3,241,563).

FUTURE PLANS

Microchipping & Neutering - Trustees agreed to hold more free microchipping sessions at the Centre, and offer neutering vouchers for those people on low incomes, Hopefully, this will help promote compliance with new legislation on cat microchipping in 2024.

Talbot Road Shop - The lease's expiry date of March 2023 was discussed. After 20 years in the premises, due to continued reduction in income, volunteer recruitment difficulties, and changes in the shop's surrounding area, it was voted that the Branch gave the required notice to vacate these premises. The lease is for full repair, and a budget of £40K would be needed to cover the internal and external redecoration of this four story building (which has 18 rooms including an attic room and cellar). Renewing the long lease would, therefore, no longer be an option.

New Shop - In order achieve a good cash flow for the Branch, the trustees continue searching for suitable premises for a charity shop in the local area. A unit has been found located in North Shore, Blackpool. Currently, a local solicitor is making the required searches, and sorting lease agreements with the owner. It is hoped to open this shop early next year.

Vehicle Parking - We still require a larger car park, and this is still part of our future plans. Currently the inadequate parking facilities cause problems for staff, volunteers and potential adopters. Especially, in view of the increased number of volunteers, and the Centre's rural location.

Volunteer Coordinator - A trustee has taken on the role of Volunteer Coordinator which has produced a big increase in new volunteers that are happy to get involved in both animal care and fundraising. This gives the Branch a good relationship with local members of the public and our supporters, knowing that we are happy for all to help us with our aims for animal welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed following a three month period as a member at the annual general meeting.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity operates as a branch of the National RSPCA, but is separately registered with the Charity Commission number 232252. It operates as an autonomous branch of the National RSPCA and is responsible for raising its own funds. The trustees meet on a monthly basis to consider and discuss the effectiveness of continuing operations with some matters referred to the RSPCA Branch Support Specialist.

Induction and training of new trustees

Training and guidance is supplied in the form of guidance and booklets from the RSPCA. All new trustees receive copies of the previous annual report and accounts and a copy of the Charity Commission leaflet 'the essential trustee.' In house training is provided by National RSPCA staff once a new trustee has been elected to the position.

Key management remuneration

Martyn Tetchener is considered to be key management personnel and his pay is set at the discretion of the trustee's.

Related parties

As described above the charity operates as a branch of the National RSPCA. Details of transactions with the National RSPCA are set out in note 21.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232252

Principal address

Longview Animal Centre
Old Toms Lane
Stalmine
Poulton-le-Fylde
FY6 0JR

Trustees

K Brocklehurst (resigned 10/6/2022)
N McPherson
P J Barber (resigned 10/6/2022)
R Carr
L Ogilvie (resigned 23/3/2022)
N Eliffe
J Cole
J Boyd (resigned 24/6/2022)
K Marney
L Bell (appointed 14/1/2022)
A Shuttleworth (appointed 17/10/2022)

Auditors

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Bankers

The Royal Bank of Scotland
Talbot Square
Blackpool
Lancashire
FY1 1LE

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 7th June 2023 and signed on its behalf by:


.....
N Eliffe - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Opinion

We have audited the financial statements of RSPCA Blackpool and North Lancashire Branch (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In our assessment of the financial statements and their susceptibility to material misstatement and how fraud may occur we have considered the nature of the industry and sector the client operates in and the control environment and remuneration policies for key management. Communication with management and review of documentation is performed and discussions among the audit team takes place to identify and review the areas offering the greatest potential for fraud or error such as the timing of recognition of commercial income, complex transactions or unusual journal entries.

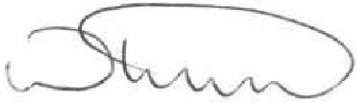
We have obtained an understanding of the legal and regulatory framework that the charity operates in and focus on those laws or regulations which are considered central to the entity and the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Charities Act, employment law, health and safety and tax legislation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Date: 8th JUNE 2023.....

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	612,821	450	613,271	671,558
Charitable activities					
Animal home	5	61,840	-	61,840	52,606
Branch		23,218	-	23,218	24,024
Other trading activities	3	175,634	-	175,634	142,498
Investment income	4	8,575	-	8,575	3,402
Total		882,088	450	882,538	894,088
EXPENDITURE ON					
Raising funds	6	139,848	-	139,848	108,330
Charitable activities					
In furtherance of charitable objects	7	15,997	-	15,997	11,332
Animal home		507,639	3,917	511,556	512,236
Other		842	-	842	660
Total		664,326	3,917	668,243	632,558
Net gains on investments		-	-	-	104,680
NET INCOME/(EXPENDITURE)		217,762	(3,467)	214,295	366,210
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		3,194,958	21,214	3,216,172	2,896,567
Prior year adjustment	11	46,605	-	46,605	-
As restated		3,241,563	21,214	3,262,777	2,896,567
TOTAL FUNDS CARRIED FORWARD		3,459,325	17,747	3,477,072	3,262,777

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**BALANCE SHEET
31ST DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds as restated £
FIXED ASSETS					
Tangible assets	12	1,925,016	13,696	1,938,712	2,050,032
Investment property	13	190,000	-	190,000	190,000
		<u>2,115,016</u>	<u>13,696</u>	<u>2,128,712</u>	<u>2,240,032</u>
CURRENT ASSETS					
Stocks	14	6,877	-	6,877	6,022
Debtors	15	837,224	-	837,224	524,446
Cash at bank and in hand	16	581,854	4,051	585,905	543,455
		<u>1,425,955</u>	<u>4,051</u>	<u>1,430,006</u>	<u>1,073,923</u>
CREDITORS					
Amounts falling due within one year	17	(53,903)	-	(53,903)	(51,178)
		<u>1,372,052</u>	<u>4,051</u>	<u>1,376,103</u>	<u>1,022,745</u>
NET CURRENT ASSETS					
		<u>1,372,052</u>	<u>4,051</u>	<u>1,376,103</u>	<u>1,022,745</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,487,068</u>	<u>17,747</u>	<u>3,504,815</u>	<u>3,262,777</u>
PROVISIONS FOR LIABILITIES					
	19	(27,743)	-	(27,743)	-
NET ASSETS					
		<u>3,459,325</u>	<u>17,747</u>	<u>3,477,072</u>	<u>3,262,777</u>
FUNDS					
Unrestricted funds	20			3,459,325	3,241,563
Restricted funds				17,747	21,214
TOTAL FUNDS					
				<u>3,477,072</u>	<u>3,262,777</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th June 2023 and were signed on its behalf by:


.....
N Eliffe - Trustee

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

CASH FLOW STATEMENT
for the Year Ended 31ST DECEMBER 2022

		31/12/22	31/12/21
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	22	41,073	(21,142)
Net cash provided by/(used in) operating activities		<u>41,073</u>	<u>(21,142)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,698)	(2,499)
Sale of tangible fixed assets		-	850
Interest received		3,075	(448)
Net cash provided by/(used in) investing activities		<u>1,377</u>	<u>(2,097)</u>
Change in cash and cash equivalents in the reporting period			
		42,450	(23,239)
Cash and cash equivalents at the beginning of the reporting period		<u>543,455</u>	<u>566,694</u>
Cash and cash equivalents at the end of the reporting period		<u><u>585,905</u></u>	<u><u>543,455</u></u>

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going concern

The financial statements are prepared on a going concern basis under the historic cost convention. The trustees consider the use of the going concern basis of accounting is appropriate. The charity has net assets of £3,477,072 (2021: £3,262,777) and is in a good overall position having a net surplus of £214,295 in the year (2021: £366,210). The trustees are monitoring the situation and have a desire to ensure the charity maintains a net surplus position.

The trustees consider that there are no material uncertainties relating to events or conditions that may cause significant doubt about the ability of the Charity to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Pecuniary or residual legacies are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where the interest of the charity cannot be measured reliably and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Income from donations and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. For donations, entitlement is deemed to be on its receipt.

Expenditure

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.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Short leasehold	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost less accumulated depreciation.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

Investments

Short term cash investments are a form of basic financial instrument and are initially recognised at their transaction values and subsequently measured at their market value at the balance sheet date and included within cash at bank. Any net gains or losses arising on the investment are taken to the statement of financial activities as they arise. Interest on funds held on deposit is included when receivable and the amount can be reliably measured, this is normally upon notification of the interest paid or payable by the bank.

Rents received are in respect of a bungalow within the grounds of the animal centre let out to a third party. This bungalow is one of two and has been reclassified as an Investment property, its cost being measured at fair value. The second bungalow is used by the charity and is occupied by a member of staff for the charitable purpose and therefore included within Freehold property costs.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised when a legal obligation exists at the reporting date as a result of a past event, and probable there will be a transfer of economic benefit to a third party to settle the obligation, which can be measured or estimated reliably.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Financial Instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

Judgements and estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Accrual and Depreciation have had the most significant effect on amounts recognised in the financial statements. See the notes to the accounts for the carrying amounts of these estimates.

2. DONATIONS AND LEGACIES

	31/12/22	31/12/21 as restated
	£	£
Subscriptions and donations	10,269	15,111
Standing order donations	23,034	22,986
Gift aid	5,207	8,902
Legacies	562,896	544,547
Grants	11,865	80,012
	<u>613,271</u>	<u>671,558</u>

Grants received, included in the above, are as follows:

	31/12/22	31/12/21 as restated
	£	£
Wyre Council	-	11,402
Support Adoption For Pets	-	8,000
Blackpool Council	-	28,870
HMRC Covid Grants	-	18,563
RSPCA Regional Board	11,415	11,740
Wolstencroft Trust Grant	-	1,437
Moon Charitable Trust	450	-
	<u>11,865</u>	<u>80,012</u>

An additional Branch Emergency Fund Grant of £30,000 received during the year ended 2020 continues to be deferred.

This has not been recognised in the above figures, as per the terms and conditions the RSPCA may at its discretion require repayment of the grant if the Branch obtains duplicate grant funding or legacies / grants in excess of one and a half times the Grant amount within two years of receiving the Grant and the Branch has over six months' reserves.

This Grant is currently included within other creditors.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

3. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21 as restated
	£	£
Fundraising events	15,761	17,459
Shop income	159,873	125,039
	<u>175,634</u>	<u>142,498</u>

Shop income is the proceeds from the sale of donated goods, which consist mainly of clothing and small house hold items. Any proceeds from the sale of new merchandise is not material.

4. INVESTMENT INCOME

	31/12/22	31/12/21 as restated
	£	£
Rents received	5,500	3,850
Deposit account interest	3,075	(448)
	<u>8,575</u>	<u>3,402</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31/12/22	31/12/21 as restated
	Activity	£	£
Adoptions	Animal home	21,645	23,721
HQ collection	Animal home	-	110
HQ boarding and other income	Animal home	40,195	28,775
HQ collection	Branch	23,218	24,024
		<u>85,058</u>	<u>76,630</u>

6. RAISING FUNDS

Other trading activities

	31/12/22	31/12/21 as restated
	£	£
Opening stock	415	359
Purchases	-	60
Closing stock	(328)	(415)
Staff costs	70,640	63,415
Rent	24,586	31,310
Motor expenses	643	329
Rates and water	3,312	2,340
Repairs and renewals	35,242	3,500
Telephone	1,236	1,410
Insurance	854	792
Heat and light	2,115	4,071
Sundry expenses	407	575
	<u>139,122</u>	<u>107,746</u>
Carried forward	139,122	107,746

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

6. RAISING FUNDS - continued

Other trading activities - continued

	31/12/22	31/12/21 as restated
	£	£
Brought forward	139,122	107,746
Fundraising event costs	530	328
Cleaning and refuse costs	196	256
	<u>139,848</u>	<u>108,330</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
In furtherance of charitable objects	-	15,997	15,997
Animal home	511,556	-	511,556
	<u>511,556</u>	<u>15,997</u>	<u>527,553</u>

8. SUPPORT COSTS

	Governance costs £
In furtherance of charitable objects	<u>15,997</u>

Support costs, included in the above, are as follows:

Governance costs

	31/12/22	31/12/21 as restated
	In furtherance of charitable objects £	Total activities £
Auditors' remuneration	6,175	5,825
Auditors' remuneration for non audit work	3,109	1,339
Legal and professional fees	6,713	4,168
	<u>15,997</u>	<u>11,332</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

10. STAFF COSTS

	31/12/22	31/12/21 as restated
	£	£
Wages and salaries	311,050	314,342
Social security costs	13,886	7,799
Other pension costs	4,418	4,418
	<u>329,354</u>	<u>326,559</u>

The average monthly number of employees during the year was as follows:

	31/12/22	31/12/21 as restated
Animal home	14	20
Retail premises	6	5
	<u>20</u>	<u>25</u>

No employees received emoluments in excess of £60,000.

11. PRIOR YEAR ADJUSTMENT

The Financial Statements have been restated to incorporate legacy, boarding and donation income that was received in January 2022, that was not recognised as a debtor as at the 31st December 2021.

The change has resulted in an increase in general funds as at the 31st December 2021 of £46,605.

A summary of the prior year accounting impact is:

Increase in debtors	£46,605
Increase in income	£47,686
Increase in expenditure	£1,081

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st January 2022	2,823,551	14,625	61,369	24,052	2,923,597
Additions	-	-	1,698	-	1,698
Disposals	-	-	(4,579)	-	(4,579)
At 31st December 2022	<u>2,823,551</u>	<u>14,625</u>	<u>58,488</u>	<u>24,052</u>	<u>2,920,716</u>
DEPRECIATION					
At 1st January 2022	807,511	11,335	39,993	14,726	873,565
Charge for year	105,069	329	4,447	2,331	112,176
Eliminated on disposal	-	-	(3,737)	-	(3,737)
At 31st December 2022	<u>912,580</u>	<u>11,664</u>	<u>40,703</u>	<u>17,057</u>	<u>982,004</u>
NET BOOK VALUE					
At 31st December 2022	<u>1,910,971</u>	<u>2,961</u>	<u>17,785</u>	<u>6,995</u>	<u>1,938,712</u>
At 31st December 2021	<u>2,016,040</u>	<u>3,290</u>	<u>21,376</u>	<u>9,326</u>	<u>2,050,032</u>

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2022 and 31st December 2022	<u>190,000</u>
NET BOOK VALUE	
At 31st December 2022	<u>190,000</u>
At 31st December 2021	<u>190,000</u>
Fair value at 31st December 2022 is represented by:	
	£
Valuation in 2021	104,680
Cost	85,320
	<u>190,000</u>

The investment property is valued by the trustees at fair value which is considered to be the open market value.

The valuation in 2021 was provided by an independent 3rd party estate agent. As at 31st December 2022, the trustees believe the valuation provided still remains relevant and reasonable.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

14. STOCKS

	31/12/22	31/12/21 as restated
	£	£
Stocks	<u>6,877</u>	<u>6,022</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21 as restated
	£	£
Tax on gift aid	1,511	3,705
VAT	5,942	4,673
Prepayments and accrued income	<u>829,771</u>	<u>516,068</u>
	<u>837,224</u>	<u>524,446</u>

16. CASH AT BANK AND IN HAND

Cash at bank includes £297,094 (2021: £299,423) held in short term fixed rate investment accounts.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21 as restated
	£	£
Trade creditors	11,849	8,354
Taxation and social security	4,689	3,960
Other creditors	<u>37,365</u>	<u>38,864</u>
	<u>53,903</u>	<u>51,178</u>

Other creditors includes a Branch Emergency Fund Grant of £30,000 (2021: £30,000)

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/12/22	31/12/21 as restated
	£	£
Within one year	13,833	23,000
Between one and five years	<u>5,870</u>	<u>7,125</u>
	<u>19,703</u>	<u>30,125</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

19. PROVISIONS FOR LIABILITIES

	31/12/22	31/12/21 as restated
	£	£
Provisions	<u>27,743</u>	<u>-</u>

The above provision is in respect of the costs incurred after the year end, relating to the vacating of the Talbot Road shop premises.

The lease agreement in place at the year end was on a full repairing basis and so the charity was responsible for leaving the premises in a condition acceptable to the landlord when the lease ceased in March 2023.

The charity had given notice to the landlord prior to the year end of their intention to vacate.

20. MOVEMENT IN FUNDS

	At 1.1.22	Prior year adjustment	Net movement in funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
Unrestricted fund	3,194,958	46,605	217,762	3,459,325
Restricted funds				
Veterinary Equipment Fund	8,078	-	(1,616)	6,462
Vehicle	11,891	-	(1,971)	9,920
Rabbit Equipment	1,245	-	(249)	996
Moon Charitable Trust	-	-	369	369
	<u>21,214</u>	<u>-</u>	<u>(3,467)</u>	<u>17,747</u>
TOTAL FUNDS	<u>3,216,172</u>	<u>46,605</u>	<u>214,295</u>	<u>3,477,072</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	882,088	(664,326)	217,762
Restricted funds			
Veterinary Equipment Fund	-	(1,616)	(1,616)
Vehicle	-	(1,971)	(1,971)
Rabbit Equipment	-	(249)	(249)
Moon Charitable Trust	450	(81)	369
	<u>450</u>	<u>(3,917)</u>	<u>(3,467)</u>
TOTAL FUNDS	<u>882,538</u>	<u>(668,243)</u>	<u>214,295</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
Unrestricted fund	2,871,951	369,612	3,241,563
Restricted funds			
Veterinary Equipment Fund	10,097	(2,019)	8,078
Vehicle	14,519	(2,628)	11,891
Rabbit Equipment	-	1,245	1,245
	<u>24,616</u>	<u>(3,402)</u>	<u>21,214</u>
TOTAL FUNDS	<u>2,896,567</u>	<u>366,210</u>	<u>3,262,777</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted fund	892,651	(627,719)	104,680	369,612
Restricted funds				
Veterinary Equipment Fund	-	(2,019)	-	(2,019)
Vehicle	-	(2,628)	-	(2,628)
Rabbit Equipment	1,437	(192)	-	1,245
	<u>1,437</u>	<u>(4,839)</u>	<u>-</u>	<u>(3,402)</u>
TOTAL FUNDS	<u>894,088</u>	<u>(632,558)</u>	<u>104,680</u>	<u>366,210</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Prior year adjustment £	Net movement in funds £	At 31.12.22 £
Unrestricted funds				
Unrestricted fund	2,871,951	46,605	587,374	3,505,930
Restricted funds				
Veterinary Equipment Fund	10,097	-	(3,635)	6,462
Vehicle	14,519	-	(4,599)	9,920
Rabbit Equipment	-	-	996	996
Moon Charitable Trust	-	-	369	369
	<u>24,616</u>	<u>-</u>	<u>(6,869)</u>	<u>17,747</u>
TOTAL FUNDS	<u>2,896,567</u>	<u>46,605</u>	<u>580,505</u>	<u>3,523,677</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted fund	1,774,739	(1,292,045)	104,680	587,374
Restricted funds				
Veterinary Equipment Fund	-	(3,635)	-	(3,635)
Vehicle	-	(4,599)	-	(4,599)
Rabbit Equipment	1,437	(441)	-	996
Moon Charitable Trust	450	(81)	-	369
	<u>1,887</u>	<u>(8,756)</u>	<u>-</u>	<u>(6,869)</u>
TOTAL FUNDS	<u>1,776,626</u>	<u>(1,300,801)</u>	<u>104,680</u>	<u>580,505</u>

The individual restricted funds are created when the charity receives a grant for the purchasing of the specified items.

21. RELATED PARTY DISCLOSURES

The charity purchases goods from the National RSPCA which are included in resources expended. The value of the goods purchases was £14,268 (2021: £3,450). The charity also made contributions to National RSPCA of £6,575 for administrative charges.

22. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/22 £	31/12/21 as restated £
Net income for the reporting period (as per the Statement of Financial Activities)	214,295	366,210
Adjustments for:		
Depreciation charges	112,176	119,107
Loss on disposal of fixed assets	842	660
Interest received	(3,075)	448
Revaluation of investment property	-	(104,680)
Increase in provisions	27,743	-
(Increase)/decrease in stocks	(855)	2,600
Increase in debtors	(312,778)	(402,245)
Increase/(decrease) in creditors	2,725	(3,242)
Net cash provided by/(used in) operations	<u>41,073</u>	<u>(21,142)</u>

23. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	543,455	42,450	585,905

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

23. ANALYSIS OF CHANGES IN NET FUNDS - continued

	<u>543,455</u>	<u>42,450</u>	<u>585,905</u>
Total	<u><u>543,455</u></u>	<u><u>42,450</u></u>	<u><u>585,905</u></u>

24. CONTROLLING PARTY

The charity is controlled by the trustees.

25. CONTINGENT ASSET

As at the balance sheet date RSPCA Blackpool and North Lancashire branch has been named as the beneficiary of a legacy with conditions attached.

As at March 2015 a sum of £25,000 was left in trust to cover the costs of looking after the deceased's pet cat. On the death of the cat the residual balance will be released for the absolute benefit of the charity. The value and timing of the legacy remains difficult to quantify. Therefore, as per the accounting policies no value of this legacy has been recognised in the SOFA.

There are three further legacies where RSPCA has been named as the beneficiary. Due to being a discretionary legacy or a residual pecuniary legacy, the value of these legacies are not quantifiable at the year end and therefore no estimation of the value of these legacies have been recognised in the SOFA.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022**

	31/12/22	31/12/21 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions and donations	10,269	15,111
Standing order donations	23,034	22,986
Gift aid	5,207	8,902
Legacies	562,896	544,547
Grants	11,865	80,012
	<hr/>	<hr/>
	613,271	671,558
Other trading activities		
Fundraising events	15,761	17,459
Shop income	159,873	125,039
	<hr/>	<hr/>
	175,634	142,498
Investment income		
Rents received	5,500	3,850
Deposit account interest	3,075	(448)
	<hr/>	<hr/>
	8,575	3,402
Charitable activities		
Adoptions	21,645	23,721
HQ collection	23,218	24,134
HQ boarding and other income	40,195	28,775
	<hr/>	<hr/>
	85,058	76,630
Total incoming resources	<hr/> 882,538	<hr/> 894,088
EXPENDITURE		
Other trading activities		
Opening stock	415	359
Purchases	-	60
Wages	67,173	59,974
Social security	3,074	3,014
Pensions	393	427
Rent	24,586	31,310
Motor expenses	643	329
Rates and water	3,312	2,340
Repairs and renewals	35,242	3,500
Telephone	1,236	1,410
Insurance	854	792
Heat and light	2,115	4,071
Carried forward	139,043	107,586

This page does not form part of the statutory financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022**

	31/12/22	31/12/21 as restated
	£	£
Other trading activities		
Brought forward	139,043	107,586
Sundry expenses	407	575
Fundraising event costs	530	328
Cleaning and refuse costs	196	256
Closing stock	(328)	(415)
	<hr/>	<hr/>
	139,848	108,330
 Charitable activities		
Wages	243,877	254,368
Social security	10,812	4,785
Pensions	4,025	3,991
Rates and water	1,634	907
Insurance	5,774	4,016
Heat and light	12,495	11,643
Telephone	2,161	2,103
Printing and stationery	1,883	1,163
Sundries	5,651	4,861
Veterinary fees welfare and neutering	53,475	52,852
Animal food and supplies	1,623	1,137
Motor expenses	3,999	6,398
Training costs	845	250
Cleaning costs	16,691	14,562
Waste collection and sewage costs	8,075	7,851
Repairs and renewals	19,114	17,859
Cremation costs	483	667
Branch contribution	6,575	1,191
Fundraising costs	80	2,401
Computer software and expenses	108	124
Depn of freehold property	105,069	110,599
Depn of short leasehold	329	366
Depn of fixtures & fittings	4,447	5,034
Depn of motor vehicles	2,331	3,108
	<hr/>	<hr/>
	511,556	512,236
 Other		
Loss on sale of tangible fixed assets	842	660
 Support costs		
 Governance costs		
Auditors' remuneration	6,175	5,825
Auditors' remuneration for non audit work	3,109	1,339
Legal and professional fees	6,713	4,168
	<hr/>	<hr/>
	15,997	11,332
 Total resources expended	<hr/>	<hr/>
	668,243	632,558
 Net income before gains and losses	<hr/>	<hr/>
	214,295	261,530

This page does not form part of the statutory financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022**

	31/12/22	31/12/21 as restated
	£	£
Realised recognised gains and losses		
Realised gains/(losses) on investment property	-	104,680
Net income	<u>214,295</u>	<u>366,210</u>

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

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for the Year Ended 31ST DECEMBER 2021**

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**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSPCA Blackpool & North Lancs Branch are to support and comply with the National RSPCA policies and procedures - to promote kindness and to prevent or suppress cruelty to all animals by lawful means.

This branch of the society is an unincorporated charitable association and is separately registered with the Charity Commission. The branch animal centre accepts animals from the National RSPCA inspectors and provides quality accommodation, bedding, food, recreation time and veterinary care in accordance with the society's standards.

The trustees review the objectives and activities of the branch regularly to ensure they are complying with the charitable aims of the Charities Act and to ensure the public benefit with due regard to the public guidance published and reviewed by the Commission

Advancement of animal welfare

The Branch recognises animal welfare is a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, supported care with fully trained staff and re-homing all the animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health. The branch employs a means tested re-homing procedure and the branch also provides a service to reduce feral populations by running campaigns promoting neutering schemes.

The Branch animal welfare, although local in nature has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address the issue of animal suffering in general.

Significant activities

Retail Shops - Due to the pandemic our 3 retail shops were closed until April 2021. The profit targets at the Knott End shop continued to slide, so it was decided to opt out of the lease by use of the 'break clause'. The Highfield Road shop continued to strengthen and income has returned to the 2014 income figures. The Talbot Road shop continues to be hampered by the 'gateway work' in the vicinity. The public bars with outside smoking facilities and pharmacies dealing with drug dependent clients, reduces the overall 'footfall' to most shops in that area. Further disruption is foreseen when the tram services resume in autumn 2022.

Longview Premises - Some remedial work in the kennels has been identified by the field office, mainly due to wear and tear by its resident animals. Once the 16 kennel unit has been emptied for repairs, similar work will be required at the 'dog isolation' block.

Animal Accommodation - A fully used rabbit unit has been in operation throughout the year, plus holding pens in the 'smallies' unit. Rehoming is slow due to the required guidelines for adopters and requests for space are made almost daily by RSPCA Inspectors.

Animal Health Issues - Ringworm was identified in the cattery in July. This became very problematic and expensive as there were 44 cats + kittens in residence at the time. Positive tests persisted for several months until recently, when a few (negative tested) cats have been rehomed. However, at year end 14 cats still displayed positive test results. The cat unit requires emptying in order that deep cleaning can commence to meet the Field Officers' set requirements.

The Centre has continued to operate an 'appointments only' system in accordance with National RSPCA pandemic guidelines. The support of a locum vet for the Branch veterinary practice has been invaluable in supporting the Centre during these challenging times.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2021**

OBJECTIVES AND ACTIVITIES

Public benefit

Re-homing - The Centre continues to advertise all vet cleared animals on our website. Interested parties are requested to complete the website's 'Perfect Match' form for review. Appointments are made for suitably matched applicants to meet the animals at the Centre and unsuccessful applicants are notified. Hopefully, this system has helped reduce the Centre's staff being exposed to the virus throughout the year.

Microchipping - We continue to welcome appointments for microchipping of domestic pets and help some local feral animals with trapping and neutering.

Veterinary Charges - The Branch continues helping veterinary costs for those animals identified by national RSPCA Inspectors where costly treatments are required. People on low incomes are also able to request assistance for welfare and vet treatment on production of evidence of being in receipt of state benefits

Volunteers

The Branch has a volunteer coordinator. Applications are actioned, inductions arranged after online health & safety, manual handling and data protection tests have been completed. Many volunteers enjoy walking and exercising the dogs. These are all managed by trained staff using a 'traffic light' system. (Volunteers start first with dogs in the green zone.) We also welcome volunteers to socialise with the cats & rabbits in their pods. Grooming & playing helps them in finding a new 'forever' home.

The Animal Centre reception is fully operated by a team of volunteers overseen by the Branch Manager & Centre Manager. This system works very well and reduces the cost of the Branch payroll. Many of them continued throughout the year ensuring the public had support & advice when needed.

The retail sector requires volunteers to support the managers to run the shops. Each year we notice a decline in applications, but we continue to work with the local volunteer centres and councils to recruit, plus advertising on facebook and in the shops.

This year the trustees agreed to a £10 gift card for all volunteers as a gesture of appreciation for their support, especially during the difficult year we had experienced.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Pandemic Restrictions - Fundraising activities have been badly affected and downscaled throughout the year not only to government restrictions, but also the loss of some principle fundraisers.

Bingo - The monthly prize bingo has been very successful and the number of people attending has increased significantly.

Christmas Fayre - Despite a snowy day, over £1K was raised.

Wyre Lottery - The local authority's lottery scheme donates 50p for every £1 ticket. This is promoted via social media & notices included in correspondence and re-homing packs.

Pets @ Home - the local store remains very supportive. The store has provided pallets of food, vouchers for supplies and collection bins for customers' donations. The store also awarded a grant of £8K to help meet veterinary costs.

Jumble & Book Sales - A number of jumble and book sales were held at no cost in a local village hall. Several hundred pounds were raised and a considerable amount of surplus stock was cleared.

Investment performance

A review of investment performance is included in the investment section within the financial review section.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2021**

FINANCIAL REVIEW

Investment policy and objectives

The management committee has the power to invest in such assets as they see fit. The branch needs to have quick and easy access to its funds and so consider the most appropriate policy for investing funds is in Royal Bank of Scotland Deposit Accounts.

At the year end date the charity also had various short term investments with United Trust, Hampshire Trust, Shawbrook Bank and Scottish Widows.

The management committee consider the future return on the charity's investments to be satisfactory.

Reserves policy

The branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves relate to funds that are freely available for the branch's general purposes or can be restricted if they are for a specific purpose only.

The trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be at least twelve months of the resources expended. The resources expended in this year were £631,477 (2020: £638,409).

The branch has unrestricted reserves represented by net current assets of £972,135 (2020: £639,092). The reserves target has been met this year, and the trustees are of the opinion that this existing level of reserves are sufficient to meet any reduction in incoming reserves in 2022. The adequacy of the reserves policy is reviewed annually.

Financial review

The Statement of Financial Activities details net Incoming / (Outgoing resources) of £319,605 (2020: (£144,277)). Unrestricted reserves are £3,194,958 (2020: £2,871,951).

FUTURE PLANS

Microchipping & Neutering - Trustees agreed to hold free microchipping & neutering sessions at the Centre for those on low incomes. Hopefully, this will help promote compliance with new legislations on cat microchipping.

Talbot Road Shop - In view of the poor shop takings and the terms of the Talbot Road shop's lease, plus changes in the locality (new 'Gateway' scheme & tramway), the trustees concluded that renewal of the lease in March 2023 would need much consideration. The shop has a full repair/insurance lease and comprises 4 storeys with 16 separate rooms, using 3 flights of stairs and corridors. The building would eventually require costly repairs and maintenance before it would be returned to the landlord. Identification of remedial would soon be required to deal with any pre-departure work.

New Shop - In order achieve a good cash flow for the Branch, a search for new shop premises is to be explored with a view to a smooth transfer once the Talbot Road shop closes for repairs.

Vehicle Parking - A requirement for a larger car park remains part of future plans. The current inadequate parking facility causes problems for staff, especially when volunteers and members of the public visit the site.

Corporate Funding - The new 'Marketing trustee' is exploring corporate funding possibilities and work on a new Branch website is being finalised.

Volunteer Co-ordinator - A trustee has taken on the role of Volunteer Co-ordinator which will hopefully be an advantage in promoting and increasing awareness of the work done for animal welfare and ensuring good relations with our supporters.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed following a three month period as a member at the annual general meeting.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity operates as a branch of the National RSPCA, but is separately registered with the Charity Commission number 232252. It operates as an autonomous branch of the National RSPCA and is responsible for raising its own funds. The trustees meet on a monthly basis to consider and discuss the effectiveness of continuing operations with some matters referred to the RSPCA Branch Support Specialist.

Induction and training of new trustees

Training and guidance is supplied in the form of guidance and booklets from the RSPCA. All new trustees receive copies of the previous annual report and accounts and a copy of the Charity Commission leaflet 'the essential trustee.' In house training is provided by National RSPCA staff once a new trustee has been elected to the position.

Key management remuneration

Martyn Tetchener is considered to be key management personnel and his pay is set at the discretion of the trustee's.

Related parties

As described above the charity operates as a branch of the National RSPCA. Details of transactions with the National RSPCA are set out in note 19.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232252

Principal address

Longview Animal Centre
Old Toms Lane
Stalmine
Poulton-le-Fylde
FY6 0JR

Trustees

K Brocklehurst
N McPherson
P J Barber
R Carr
M Owen (resigned 24/6/2021)
L Ogilvie (resigned 23/3/2022)
N Eliffe
J Cole (appointed 23/7/2021)
J Boyd (appointed 24/6/2021)
K Marney (appointed 24/6/2021)
L Bell (appointed 14/1/2022)

Auditors

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Bankers

The Royal Bank of Scotland
Talbot Square
Blackpool
Lancashire
FY1 1LE

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 05. MAY 2022 and signed on its behalf by:



.....
P J Barber - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Opinion

We have audited the financial statements of RSPCA Blackpool and North Lancashire Branch (the 'charity') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In our assessment of the financial statements and their susceptibility to material misstatement and how fraud may occur we have considered the nature of the charity and sector the charity operates in and the control environment and remuneration policies for key management. Communication with management and review of documentation is performed and discussions among the audit team takes place to identify and review the areas offering the greatest potential for fraud or error such as the timing of recognition of commercial income, complex transactions or unusual journal entries.

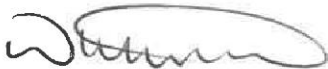
We have obtained an understanding of the legal and regulatory framework that the charity operates in and focus on those laws or regulations which are considered central to the entity and the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Charities SORP, employment law, and health and safety law.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

18th May 2022

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	626,834	1,437	628,271	301,442
Charitable activities					
Animal home	5	48,207	-	48,207	41,956
Branch		24,024	-	24,024	25,173
Other trading activities	3	142,498	-	142,498	119,666
Investment income	4	3,402	-	3,402	5,895
Total		844,965	1,437	846,402	494,132
EXPENDITURE ON					
Raising funds	6	108,330	-	108,330	135,876
Charitable activities					
In furtherance of charitable objects	7	11,332	-	11,332	13,277
Animal home		506,316	4,839	511,155	489,256
Other		660	-	660	-
Total		626,638	4,839	631,477	638,409
Net gains on investments		104,680	-	104,680	-
NET INCOME/(EXPENDITURE)		323,007	(3,402)	319,605	(144,277)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,871,951	24,616	2,896,567	3,040,844
TOTAL FUNDS CARRIED FORWARD		3,194,958	21,214	3,216,172	2,896,567

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**BALANCE SHEET
31ST DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
FIXED ASSETS					
Tangible assets	11	2,032,823	17,209	2,050,032	2,253,470
Investment property	12	190,000	-	190,000	-
		<u>2,222,823</u>	<u>17,209</u>	<u>2,240,032</u>	<u>2,253,470</u>
CURRENT ASSETS					
Stocks	13	6,022	-	6,022	8,622
Debtors	14	477,840	-	477,840	122,201
Cash at bank and in hand	15	539,450	4,005	543,455	566,694
		<u>1,023,312</u>	<u>4,005</u>	<u>1,027,317</u>	<u>697,517</u>
CREDITORS					
Amounts falling due within one year	16	(51,177)	-	(51,177)	(54,420)
NET CURRENT ASSETS		<u>972,135</u>	<u>4,005</u>	<u>976,140</u>	<u>643,097</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,194,958</u>	<u>21,214</u>	<u>3,216,172</u>	<u>2,896,567</u>
NET ASSETS		<u>3,194,958</u>	<u>21,214</u>	<u>3,216,172</u>	<u>2,896,567</u>
FUNDS					
Unrestricted funds	18			3,194,958	2,871,951
Restricted funds				21,214	24,616
TOTAL FUNDS				<u>3,216,172</u>	<u>2,896,567</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 05 May 2022 and were signed on its behalf by:



R Carr - Trustee

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**CASH FLOW STATEMENT
for the Year Ended 31ST DECEMBER 2021**

	Notes	31/12/21 £	31/12/20 £
Cash flows from operating activities			
Cash generated from operations	20	(21,142)	323
Net cash (used in)/provided by operating activities		<u>(21,142)</u>	<u>323</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,499)	(3,852)
Sale of tangible fixed assets		850	-
Interest received		(448)	4,095
Net cash (used in)/provided by investing activities		<u>(2,097)</u>	<u>243</u>
Change in cash and cash equivalents in the reporting period		<u>(23,239)</u>	<u>566</u>
Cash and cash equivalents at the beginning of the reporting period		<u>566,694</u>	<u>566,128</u>
Cash and cash equivalents at the end of the reporting period		<u>543,455</u>	<u>566,694</u>

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going concern

The financial statements are prepared on a going concern basis under the historic cost convention. The trustees consider the use of the going concern basis of accounting is appropriate. The charity has net assets of £3,216,172 (2020: £2,896,567) and is in a good overall position having a net surplus of £319,605 in the year (2020: £144,277 deficit). The trustees are monitoring the situation and have a desire to ensure the charity maintains a net surplus position.

The trustees consider that there are no material uncertainties relating to events or conditions that may cause significant doubt about the ability of the Charity to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Pecuniary or residual legacies are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where the interest of the charity cannot be measured reliably and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Income from donations and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. For donations, entitlement is deemed to be on its receipt.

Expenditure

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.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Short leasehold	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost less accumulated depreciation.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

Investments

Short term cash investments are a form of basic financial instrument and are initially recognised at their transaction values and subsequently measured at their market value at the balance sheet date and included within cash at bank. Any net gains or losses arising on the investment are taken to the statement of financial activities as they arise. Interest on funds held on deposit is included when receivable and the amount can be reliably measured, this is normally upon notification of the interest paid or payable by the bank.

Rents received are in respect of a bungalow within the grounds of the animal centre let out to a third party. This bungalow is one of two and has been reclassified as an Investment property, its cost being measured at fair value. The second bungalow is used by the charity and is occupied by a member of staff for the charitable purpose and therefore included within Freehold property costs.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised when a legal obligation exists at the reporting date as a result of a past event, and probable there will be a transfer of economic benefit to a third party to settle the obligation, which can be measured or estimated reliably.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021

1. ACCOUNTING POLICIES - continued

Financial Instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

Judgements and estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Accrual and Depreciation have had the most significant effect on amounts recognised in the financial statements. See the notes to the accounts for the carrying amounts of these estimates.

2. DONATIONS AND LEGACIES

	31/12/21	31/12/20
	£	£
Subscriptions and donations	15,055	17,024
Standing order donations	22,986	21,982
Gift aid	8,902	4,779
Legacies	501,316	146,467
Grants	80,012	111,190
	<u>628,271</u>	<u>301,442</u>

Included in the above legacies figure are exceptional size legacies of £42k that the charity received during the year and legacies of £464k and £30k accrued.

Grants received, included in the above, are as follows:

	31/12/21	31/12/20
	£	£
Wyre Council	11,402	36,334
Support Adoption For Pets	8,000	-
Blackpool Council	28,870	38,334
HMRC Covid Grants	18,563	21,067
RSPCA Regional Board	11,740	15,455
Wolstencroft Trust Grant	1,437	-
	<u>80,012</u>	<u>111,190</u>

An additional Branch Emergency Fund Grant of £30,000 received during the year ended 2020 continues to be deferred.

This has not been recognised in the above figures, as per the terms and conditions the RSPCA may at its discretion require repayment of the grant if the Branch obtains duplicate grant funding or legacies / grants in excess of one and a half times the Grant amount within two years of receiving the Grant and the Branch has over six months' reserves.

This Grant is currently included within other creditors.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021**

3. OTHER TRADING ACTIVITIES

	31/12/21	31/12/20
	£	£
Fundraising events	17,459	9,892
Shop income	125,039	109,774
	<u>142,498</u>	<u>119,666</u>

Shop income is the proceeds from the sale of donated goods, which consist mainly of clothing and small house hold items. Any proceeds from the sale of new merchandise is not material.

4. INVESTMENT INCOME

	31/12/21	31/12/20
	£	£
Rents received	3,850	1,800
Deposit account interest	(448)	4,095
	<u>3,402</u>	<u>5,895</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31/12/21	31/12/20
	£	£
Adoptions	23,721	21,639
HQ collection	110	-
HQ boarding and other income	24,376	20,317
HQ collection	24,024	25,173
	<u>72,231</u>	<u>67,129</u>

6. RAISING FUNDS

Other trading activities

	31/12/21	31/12/20
	£	£
Opening stock	359	285
Purchases	60	59
Closing stock	(415)	(359)
Staff costs	63,415	78,476
Rent	31,310	39,838
Motor expenses	329	1,451
Rates and water	2,340	2,478
Repairs and renewals	3,500	2,520
Telephone	1,410	1,615
Insurance	792	1,285
Heat and light	4,071	7,701
Sundry expenses	575	66
Fundraising event costs	328	120
Cleaning and refuse costs	256	341
	<u>108,330</u>	<u>135,876</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
In furtherance of charitable objects	-	11,332	11,332
Animal home	511,155	-	511,155
	<u>511,155</u>	<u>11,332</u>	<u>522,487</u>

8. SUPPORT COSTS

	Governance costs £
In furtherance of charitable objects	<u>11,332</u>

Support costs, included in the above, are as follows:

Governance costs

	31/12/21 In furtherance of charitable objects £	31/12/20 Total activities £
Auditors' remuneration	5,825	6,050
Auditors' remuneration for non audit work	1,339	1,530
Legal and professional fees	4,168	5,697
	<u>11,332</u>	<u>13,277</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021

10. STAFF COSTS

	31/12/21	31/12/20
	£	£
Wages and salaries	314,342	315,167
Social security costs	7,799	9,724
Other pension costs	4,418	4,410
	<u>326,559</u>	<u>329,301</u>

The average monthly number of employees during the year was as follows:

	31/12/21	31/12/20
Animal home	20	15
Retail premises	5	6
	<u>25</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st January 2021	2,973,551	17,770	58,870	41,252	3,091,443
Additions	-	-	2,499	-	2,499
Disposals	-	(3,145)	-	(17,200)	(20,345)
Reclassification	(150,000)	-	-	-	(150,000)
	<u>2,823,551</u>	<u>14,625</u>	<u>61,369</u>	<u>24,052</u>	<u>2,923,597</u>
DEPRECIATION					
At 1st January 2021	761,592	13,017	34,959	28,405	837,973
Charge for year	110,599	366	5,034	3,108	119,107
Eliminated on disposal	-	(2,048)	-	(16,787)	(18,835)
Reclassification/transfer	(64,680)	-	-	-	(64,680)
	<u>807,511</u>	<u>11,335</u>	<u>39,993</u>	<u>14,726</u>	<u>873,565</u>
NET BOOK VALUE					
At 31st December 2021	<u>2,016,040</u>	<u>3,290</u>	<u>21,376</u>	<u>9,326</u>	<u>2,050,032</u>
At 31st December 2020	<u>2,211,959</u>	<u>4,753</u>	<u>23,911</u>	<u>12,847</u>	<u>2,253,470</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021**

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
Additions	190,000
Revaluation	104,680
Reclassification	(104,680)
	<hr/>
At 31st December 2021	190,000
	<hr/>
NET BOOK VALUE	
At 31st December 2021	190,000
	<hr/> <hr/>
At 31st December 2020	-
	<hr/> <hr/>

Fair value at 31st December 2021 is represented by:

	£
Valuation in 2021	104,680
Cost	85,320
	<hr/>
	190,000
	<hr/> <hr/>

13. STOCKS

	31/12/21	31/12/20
	£	£
Stocks	6,022	8,622
	<hr/>	<hr/>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Tax on gift aid	3,705	741
Taxation and social security	-	508
VAT	4,673	3,925
Prepayments and accrued income	469,462	117,027
	<hr/>	<hr/>
	477,840	122,201
	<hr/> <hr/>	<hr/> <hr/>

15. CASH AT BANK AND IN HAND

Cash at bank includes £299,423 (2020: £295,985) held in short term fixed rate investment accounts.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/21	31/12/20
	£	£
Trade creditors	8,353	13,217
Taxation and social security	3,960	-
Other creditors	38,864	41,203
	<u>51,177</u>	<u>54,420</u>

Other creditors includes a Branch Emergency Fund Grant of £30,000 (2020: £30,000)

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/12/21	31/12/20
	£	£
Within one year	23,000	29,720
Between one and five years	7,125	52,270
	<u>30,125</u>	<u>81,990</u>

18. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
Unrestricted fund	2,871,951	323,007	3,194,958
Restricted funds			
Veterinary Equipment Fund	10,097	(2,019)	8,078
Vehicle	14,519	(2,628)	11,891
Rabbit Equipment	-	1,245	1,245
	<u>24,616</u>	<u>(3,402)</u>	<u>21,214</u>
TOTAL FUNDS	<u>2,896,567</u>	<u>319,605</u>	<u>3,216,172</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted fund	844,965	(626,638)	104,680	323,007
Restricted funds				
Veterinary Equipment Fund	-	(2,019)	-	(2,019)
Vehicle	-	(2,628)	-	(2,628)
Rabbit Equipment	1,437	(192)	-	1,245
	<u>1,437</u>	<u>(4,839)</u>	<u>-</u>	<u>(3,402)</u>
TOTAL FUNDS	<u>846,402</u>	<u>(631,477)</u>	<u>104,680</u>	<u>319,605</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
Unrestricted fund	3,009,711	(137,674)	(86)	2,871,951
Restricted funds				
Veterinary Equipment Fund	12,621	(2,524)	-	10,097
Vehicle	18,452	(3,933)	-	14,519
Headsets	60	(146)	86	-
	<u>31,133</u>	<u>(6,603)</u>	<u>86</u>	<u>24,616</u>
TOTAL FUNDS	<u>3,040,844</u>	<u>(144,277)</u>	<u>-</u>	<u>2,896,567</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	494,132	(631,806)	(137,674)
Restricted funds			
Veterinary Equipment Fund	-	(2,524)	(2,524)
Vehicle	-	(3,933)	(3,933)
Headsets	-	(146)	(146)
	<u>-</u>	<u>(6,603)</u>	<u>(6,603)</u>
TOTAL FUNDS	<u>494,132</u>	<u>(638,409)</u>	<u>(144,277)</u>

RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
Unrestricted fund	3,009,711	185,333	(86)	3,194,958
Restricted funds				
Veterinary Equipment Fund	12,621	(4,543)	-	8,078
Vehicle	18,452	(6,561)	-	11,891
Headsets	60	(146)	86	-
Rabbit Equipment	-	1,245	-	1,245
	<u>31,133</u>	<u>(10,005)</u>	<u>86</u>	<u>21,214</u>
TOTAL FUNDS	<u>3,040,844</u>	<u>175,328</u>	<u>-</u>	<u>3,216,172</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted fund	1,339,097	(1,258,444)	104,680	185,333
Restricted funds				
Veterinary Equipment Fund	-	(4,543)	-	(4,543)
Vehicle	-	(6,561)	-	(6,561)
Headsets	-	(146)	-	(146)
Rabbit Equipment	1,437	(192)	-	1,245
	<u>1,437</u>	<u>(11,442)</u>	<u>-</u>	<u>(10,005)</u>
TOTAL FUNDS	<u>1,340,534</u>	<u>(1,269,886)</u>	<u>104,680</u>	<u>175,328</u>

The individual restricted funds are created when the charity receives a grant for the purchasing of the specified items.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2021**

19. RELATED PARTY DISCLOSURES

The charity purchases goods from the National RSPCA which are included in resources expended. The value of the goods purchases was £3,450 (2020: £3,995).

20. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/21 £	31/12/20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	319,605	(144,277)
Adjustments for:		
Depreciation charges	119,107	126,977
Loss on disposal of fixed assets	660	-
Interest received	448	(4,095)
Revaluation of investment property	(104,680)	-
Decrease in stocks	2,600	516
Increase in debtors	(355,639)	(11,882)
(Decrease)/increase in creditors	(3,243)	33,084
Net cash (used in)/provided by operations	<u>(21,142)</u>	<u>323</u>

21.. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21 £	Cash flow £	At 31.12.21 £
Net cash			
Cash at bank and in hand	566,694	(23,239)	543,455
	<u>566,694</u>	<u>(23,239)</u>	<u>543,455</u>
Total	<u>566,694</u>	<u>(23,239)</u>	<u>543,455</u>

22. CONTROLLING PARTY

The charity is controlled by the trustees.

23. CONTINGENT ASSET

As at the balance sheet date RSPCA Blackpool and North Lancashire branch has been named as the beneficiary of a legacy with conditions attached.

As at March 2015 a sum of £25,000 was left in trust to cover the costs of looking after the deceased's pet cat. On the death of the cat the residual balance will be released for the absolute benefit of the charity. The value and timing of the legacy remains difficult to quantify. Therefore as per the accounting policies no value of this legacy has been recognised in the SOFA.

There are two further legacies where RSPCA has been named as the beneficiary. Due to one being a residual life interest legacy and one being a residual pecuniary legacy the value of these legacies are not quantifiable at the year end. Therefore no estimation of the value of these legacies have been recognised in the SOFA.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2021**

	31/12/21 £	31/12/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions and donations	15,055	17,024
Standing order donations	22,986	21,982
Gift aid	8,902	4,779
Legacies	501,316	146,467
Grants	80,012	111,190
	<hr/>	<hr/>
	628,271	301,442
Other trading activities		
Fundraising events	17,459	9,892
Shop income	125,039	109,774
	<hr/>	<hr/>
	142,498	119,666
Investment income		
Rents received	3,850	1,800
Deposit account interest	(448)	4,095
	<hr/>	<hr/>
	3,402	5,895
Charitable activities		
Adoptions	23,721	21,639
HQ collection	24,134	25,173
HQ boarding and other income	24,376	20,317
	<hr/>	<hr/>
	72,231	67,129
	<hr/>	<hr/>
Total incoming resources	846,402	494,132
EXPENDITURE		
Other trading activities		
Opening stock	359	285
Purchases	60	59
Wages	59,974	74,324
Social security	3,014	3,424
Pensions	427	728
Rent	31,310	39,838
Motor expenses	329	1,451
Rates and water	2,340	2,478
Repairs and renewals	3,500	2,520
Telephone	1,410	1,615
Insurance	792	1,285
Heat and light	4,071	7,701
Sundry expenses	575	66
Carried forward	108,161	135,774

This page does not form part of the statutory financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2021**

	31/12/21	31/12/20
	£	£
Other trading activities		
Brought forward	108,161	135,774
Fundraising event costs	328	120
Cleaning and refuse costs	256	341
Closing stock	(415)	(359)
	<hr/>	<hr/>
	108,330	135,876
Charitable activities		
Wages	254,368	240,843
Social security	4,785	6,300
Pensions	3,991	3,682
Rates and water	907	1,220
Insurance	4,016	6,092
Heat and light	11,643	14,137
Telephone	2,103	2,228
Printing and stationery	1,163	1,423
Sundries	4,861	3,497
Veterinary fees welfare and neutering	52,852	40,886
Animal food and supplies	1,137	1,318
Motor expenses	6,398	3,569
Travel expenses	-	4
Staff uniforms	-	146
Training costs	250	250
Cleaning costs	14,562	16,646
Waste collection and sewage costs	7,851	8,305
Repairs and renewals	17,859	10,756
Cremation costs	667	130
Branch contribution	110	110
Fundraising costs	2,401	612
Computer software and expenses	124	125
Depn of freehold property	110,599	116,420
Depn of short leasehold	366	528
Depn of fixtures & fittings	5,034	5,748
Depn of motor vehicles	3,108	4,281
	<hr/>	<hr/>
	511,155	489,256
Other		
Loss on sale of tangible fixed assets	660	-
Support costs		
Governance costs		
Auditors' remuneration	5,825	6,050
Auditors' remuneration for non audit work	1,339	1,530
Legal and professional fees	4,168	5,697
	<hr/>	<hr/>
	11,332	13,277
Total resources expended	<hr/>	<hr/>
	631,477	638,409
Net income/(expenditure) before gains and losses	<hr/>	<hr/>
	214,925	(144,277)

This page does not form part of the statutory financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2021**

	31/12/21	31/12/20
	£	£
Realised recognised gains and losses		
Realised gains/(losses) on investment property	104,680	-
Net income/(expenditure)	<u>319,605</u>	<u>(144,277)</u>

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31ST DECEMBER 2020**

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Cash Flow Statement	11
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**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSPCA Blackpool & North Lancs Branch are to support and comply with the National RSPCA policies and procedures - to promote kindness and to prevent or suppress cruelty to all animals by lawful means. This branch of the society is an unincorporated charitable association and is separately registered with the Charity Commission. The branch animal centre accepts animals from the National RSPCA inspectors and provides quality accommodation, bedding, food, recreation time and veterinary care in accordance with the society's standards. The trustees review the objectives and activities of the branch regularly to ensure they are complying with the charitable aims of the Charities Act and to ensure the public benefit with due regard to the public guidance published and reviewed by the Commission

Advancement of animal welfare

The Branch recognises animal welfare is a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, supported care with fully trained staff and re-homing all the animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health. The branch employs a means tested re-homing procedure and the branch also provides a service to reduce feral populations by running campaigns promoting neutering schemes.

The Branch animal welfare, although local in nature has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address the issue of animal suffering in general.

Significant activities

The year has been challenging but productive. Changes to rehoming caused disruption with new procedures put into place following DEFRA and National RSPCA guidelines. These required more staff time with online & telephone conversations to ensure that potential adopters were fully aware of the animal in which they were interested, especially, its character whilst at the Centre & its previous known history, without the opportunity to meet & bond beforehand. Introductions via technology are good, but bonding before adoption could be better, as many animals from the inspectors had a bad start in their lives. The guidelines stated staff had to deliver to the new adopter's home and stand away to allow the adopter to accept the animal into its new home. The system worked well & the Centre had few animals returned.

Sadly, we experienced an outbreak of RHD from some rabbits brought by the inspectors. This closed the rabbit block and delayed any intake of new rabbits for six months.

The retail sector has not been able to support the Centre financially due to lockdowns and the tier restrictions. Whilst open, the footfall remained low and volunteers were not always happy to return to support the managers during the pandemic. The Lancaster shop lease expired and closed early in the year. The shop manager was offered a position as stock coordinator & relief manager based in the Blackpool shop, which he accepted. All the managers set up facebook accounts and sell items through 'Marketplace' and those local facebook accounts which don't apply charges.

The Branch continues to offer micro-chipping by trained staff, plus financial support with neutering feral cats. A group of approximately 40 cats were identified and the process of trapping and transporting was arranged for their health checks and neutering - which will continue into 2021.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2020**

OBJECTIVES AND ACTIVITIES

Public benefit

Throughout the year, we supported requests for financial assistance from people on low incomes towards veterinary costs and neutering by a voucher system. The Branch also helps with financial requests for animals with which the inspectors have concerns, and feral cats requiring neutering and health checks.

Due to Government restrictions, we have closed the Centre to the public during lockdown periods, but during the tier system, people were only allowed to book appointments to view the animals they wished to adopt. This was in order to reduce the risk of infections to the hard working animal care staff on duty. All main public interactions have been done by telephone, emails or 'Zoom' calls during the pandemic in order to continue finding possible new adopters for animals that have been entrusted into our care.

All the charity shops worked to the Covid guidance; sneeze screens were installed with one-way systems highlighted on the floors & walls. Numbers of permitted customers & NHS QR were also displayed to safeguard staff & members of the public. The trustees also installed card machines for payment to reduce the handling of cash, plus shorter opening hours were introduced to enable staff to clean down at the end of the day.

Volunteers

The Branch has a volunteer coordinator. Applications are actioned, inductions arranged after online health & safety, manual handling and data protection tests have been completed. Many volunteers enjoy walking and exercising the dogs. These are all managed by trained staff using a 'traffic light' system. (Volunteers start first with dogs in the green zone.) We also welcome volunteers to socialise with the cats & rabbits in their pods. Grooming & playing helps them in finding a new 'forever' home.

The Animal Centre reception is fully operated by a team of volunteers overseen by the Branch Manager & Centre Manager. This system works very well and reduces the cost of the Branch payroll. Many of them continued throughout the year ensuring the public had support & advice when needed.

The retail sector requires volunteers to support the managers to run the shops. Each year we notice a decline in applications, but we continue to work with the local volunteer centres and councils to recruit, plus advertising on facebook and in the shops.

This year the trustees agreed to a £10 gift card for all volunteers as a gesture of appreciation for their support, especially during the difficult year we had experienced.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year we continued our partnership with the local college and increased our team by one apprentice at the Animal Centre, whilst doing their training for NVQ Level 2 in Animal Care. This system works very well in helping the student experience 'hands on' training, with the possibility of a position on completion if available.

The cut backs have prevented National RSPCA from sending vets to work at the Animal Centre's treatment block. Contact with a local locum vet has shown a promising way forward by working together once restrictions reduce. The Branch veterinary practice has continued to support the Centre whenever possible. However, in some cases, animals have gone to a new home before neutered, but this was followed up by the staff.

The Branch continues to keep all supporters & members informed by social media & newsletter. For those people unable to access this information, we continue to print & post copies for them.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

The Branch, like many other charities, has tried various ways to fundraise throughout the year. The second blow came with the sudden death of the principle fundraiser and trustee, who had been the 'backbone' of activities for many years, and this also had a major impact on the Branch.

The Blackpool branch of the Pets at Home store, chose the Branch as its 'Charity of the Year' and this helped enormously. The VIP card system enables the Branch to purchase food, cat litter & other pet products free of charge for the Centre using their vouchers. Pallets of split bags are also occasionally given for dogs, cats & small animals.

The mayor of Wyre chose the branch as her charity of the year during her term in office, as an ex trustee she continued to support the branch helped raise funds and promote the work for animal welfare .

All planned events had to be cancelled, but a local online cat show was organised with four categories for which photographs had to be submitted. This got people involved and helped raise some income and online donations also provided some financial gains.

Investment performance

A review of investment performance is included in the investment section within the financial review section.

FINANCIAL REVIEW

Investment policy and objectives

The management committee has the power to invest in such assets as they see fit. The branch needs to have quick and easy access to its funds and so consider the most appropriate policy for investing funds is in Royal Bank of Scotland Deposit Accounts.

At the year end date the charity also had various short term investments with United Trust, Hampshire Trust, Shawbrook Bank and Scottish Widows.

The management committee consider the future return on the charity's investments to be satisfactory.

Reserves policy

The branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves relate to funds that are freely available for the branch's general purposes or can be restricted if they are for a specific purpose only.

The trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be at least twelve months of the resources expended. The resources expended in this year were £638,409 (2019: £666,417).

The branch has unrestricted reserves represented by net current assets of £639,092 (2019: £659,755). The reserves target has been met this year, and the trustees are of the opinion that this existing level of reserves are sufficient to meet any reduction in incoming reserves in 2021. The adequacy of the reserves policy is reviewed annually.

Financial review

The Statement of Financial Activities details net outgoing resources of (£144,277) (2019: (£74,639)). Unrestricted reserves are £2,871,951 (2019: £3,009,711).

RSPCA BLACKPOOL AND NORTH LANCASHIRE BRANCH

REPORT OF THE TRUSTEES for the Year Ended 31ST DECEMBER 2020

FUTURE PLANS

After offering the use of the bungalow to staff members, nobody was interested in living on the Animal Centre site. The trustees started looking at letting the property using a reputable company to manage the letting and this would provide a new source of income.

After collecting quotes to install an 'eco-friendly' overflow carpark, the trustees felt it wasn't a priority and it would be reviewed again in 2021.

The leases and income on the present charity shops are continually reviewed. Some have been badly affected by the restrictions and their location during the pandemic. One hasn't even been able to cover its own costs when it was allowed to reopen. All the retail staff were furloughed when restrictions were applied. The larger shop in Blackpool holds a full repairing & insuring lease which was agreed in 2001 by the previous trustees. This lease expires in 2023 and notice is to be given 6 months prior to the end of the lease. Using professional guidance, a report on any work required by the charity will be requested from the landlord.

Hoping that by using a local vet, an application for grants could be submitted to support their charges and discussions could take place about possibly using the treatment block as a clinic for people on low incomes for having their animals neutered.

The Branch continues to promote micro-chipping. The number of stray cats rehomed but owned and not reunited, remains a huge problem for charities. With the number of local cat charities, people find it difficult to locate their own cat. These animals might stray for miles, and when people begin to feed them, the cat will continue to appear and will settle wherever there is a good food source. We feel that all vets should routinely scan every animal, even if the owner is present, to check the animal is 'matched'.

The local Pets @Home store has agreed to keep the branch as their charity of the year again in 2021. This continued support will help the centre enormously.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are appointed following a three month period as a member at the annual general meeting.

Organisational structure

The charity operates as a branch of the National RSPCA, but is separately registered with the Charity Commission number 232252. It operates as an autonomous branch of the National RSPCA and is responsible for raising its own funds. The trustees meet on a monthly basis to consider and discuss the effectiveness of continuing operations with some matters referred to the RSPCA Branch Support Specialist.

Induction and training of new trustees

Training and guidance is supplied in the form of guidance and booklets from the RSPCA. All new trustees receive copies of the previous annual report and accounts and a copy of the Charity Commission leaflet 'the essential trustee.' In house training is provided by National RSPCA staff once a new trustee has been elected to the position.

Key management remuneration

Martyn Tetchener is considered to be key management personnel and his pay is set at the discretion of the trustee's.

Related parties

As described above the charity operates as a branch of the National RSPCA. Details of transactions with the National RSPCA are set out in note 17.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232252

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2020**

Principal address

Longview Animal Centre
Old Toms Lane
Stalmine
Poulton-le-Fylde
FY6 0JR

Trustees

J Stowell (deceased 31/8/2020)
K Brocklehurst
N McPherson
P J Barber
R Carr
M Owen
L Ogilvie (appointed 15/9/2020)
N Elffie (appointed 15/9/2020)

Auditors

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Bankers

The Royal Bank of Scotland
Talbot Square
Blackpool
Lancashire
FY1 1LE

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2020

Approved by order of the board of trustees on 01.04.2021 and signed on its behalf by:



.....

P J Barber - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Opinion

We have audited the financial statements of RSPCA Blackpool and North Lancashire Branch (the 'charity') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Whitehead & Howarth
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Date: 5th APRIL 2021

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	301,442	-	301,442	291,118
Charitable activities					
Animal home	5	41,956	-	41,956	59,563
Branch		25,173	-	25,173	26,739
Other trading activities	3	119,666	-	119,666	208,122
Investment income	4	5,895	-	5,895	6,073
Other income		-	-	-	163
Total		494,132	-	494,132	591,778
EXPENDITURE ON					
Raising funds	6	135,876	-	135,876	160,858
Charitable activities					
In furtherance of charitable objects	7	13,277	-	13,277	9,870
Animal home		482,653	6,603	489,256	495,689
Total		631,806	6,603	638,409	666,417
NET INCOME/(EXPENDITURE)		(137,674)	(6,603)	(144,277)	(74,639)
Transfers between funds	17	(86)	86	-	-
Net movement in funds		(137,760)	(6,517)	(144,277)	(74,639)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,009,711	31,133	3,040,844	3,115,483
TOTAL FUNDS CARRIED FORWARD		2,871,951	24,616	2,896,567	3,040,844

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

BALANCE SHEET
31ST DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	31/12/20 Total funds £	31/12/19 Total funds £
FIXED ASSETS					
Tangible assets	11	2,232,859	20,611	2,253,470	2,376,595
CURRENT ASSETS					
Stocks	12	8,622	-	8,622	9,138
Debtors	13	122,201	-	122,201	110,318
Cash at bank and in hand	14	562,689	4,005	566,694	566,128
		<u>693,512</u>	<u>4,005</u>	<u>697,517</u>	<u>685,584</u>
CREDITORS					
Amounts falling due within one year	15	(54,420)	-	(54,420)	(21,335)
		<u>639,092</u>	<u>4,005</u>	<u>643,097</u>	<u>664,249</u>
NET CURRENT ASSETS					
		<u>639,092</u>	<u>4,005</u>	<u>643,097</u>	<u>664,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,871,951</u>	<u>24,616</u>	<u>2,896,567</u>	<u>3,040,844</u>
NET ASSETS					
		<u>2,871,951</u>	<u>24,616</u>	<u>2,896,567</u>	<u>3,040,844</u>
FUNDS					
Unrestricted funds	17			2,871,951	3,009,711
Restricted funds				24,616	31,133
TOTAL FUNDS					
				<u>2,896,567</u>	<u>3,040,844</u>

The financial statements were approved by the Board of Trustees and authorised for issue on15th April 2021..... and were signed on its behalf by:


K Brocklehurst - Trustee

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

CASH FLOW STATEMENT
for the Year Ended 31ST DECEMBER 2020

	Notes	31/12/20 £	31/12/19 £
Cash flows from operating activities			
Cash generated from operations	20	(2,878)	54,879
Pension costs		-	868
Tax paid		(508)	-
Gift aid debtor		3,709	(1,756)
		<u>323</u>	<u>53,991</u>
Net cash provided by operating activities			
		<u>323</u>	<u>53,991</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,852)	(68,548)
Sale of tangible fixed assets		-	500
Interest received		4,095	3,823
		<u>243</u>	<u>(64,225)</u>
Net cash provided by/(used in) investing activities			
		<u>243</u>	<u>(64,225)</u>
Change in cash and cash equivalents in the reporting period		566	(10,234)
Cash and cash equivalents at the beginning of the reporting period		566,128	576,362
Cash and cash equivalents at the end of the reporting period		<u>566,694</u>	<u>566,128</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements are prepared on a going concern basis under the historic cost convention. The trustees consider the use of the going concern basis of accounting is appropriate. The charity has net assets of £2,896,567 (2019: £3,040,844) and is in a good overall position despite having a net deficit of £144,277 in the year (2019: £74,639 deficit). The trustees are monitoring the situation and have a desire to return the charity to a net surplus position.

The trustees consider that there are no material uncertainties relating to events or conditions that may cause significant doubt about the ability of the Charity to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Pecuniary or residual legacies are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where the interest of the charity cannot be measured reliably and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Income from donations and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. For donations, entitlement is deemed to be on its receipt.

Expenditure

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.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on reducing balance
Short leasehold	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost less accumulated depreciation.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

Investments

Short term cash investments are a form of basic financial instrument and are initially recognised at their transaction values and subsequently measured at their market value at the balance sheet date and included within cash at bank. Any net gains or losses arising on the investment are taken to the statement of financial activities as they arise. Interest on funds held on deposit is included when receivable and the amount can be reliably measured, this is normally upon notification of the interest paid or payable by the bank.

Rents received are in respect of a bungalow within the grounds of the animal centre let out to staff. Due to its location and purpose, its value cannot be measured due to undue costs and effort. It is expected to have no real separate commercial value and included within Freehold property costs.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised when a legal obligation exists at the reporting date as a result of a past event, and probable there will be a transfer of economic benefit to a third party to settle the obligation, which can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

Judgements and estimation uncertainty

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020

1. ACCOUNTING POLICIES - continued

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Accrual and Depreciation have had the most significant effect on amounts recognised in the financial statements. See the notes to the accounts for the carrying amounts of these estimates.

2. DONATIONS AND LEGACIES

	31/12/20	31/12/19
	£	£
Subscriptions and donations	17,024	19,806
Standing order donations	21,982	26,913
Gift aid	4,779	10,452
Legacies	146,467	213,547
Grants	111,190	20,400
	<u>301,442</u>	<u>291,118</u>

Included in the above legacies figure are exceptional size legacies of £36,994 that the charity received during the year and £69,889 accrued.

Grants received, included in the above, are as follows:

	31/12/20	31/12/19
	£	£
Wyre Council	36,334	-
Support Adoption For Pets	-	20,000
Madge Parkinson Fund	-	400
Blackpool Council	38,334	-
HMRC Covid Grants	21,067	-
RSPCA Regional Board	15,455	-
	<u>111,190</u>	<u>20,400</u>

An additional Branch Emergency Fund Grant of £30,000 was also received during the year.

This has not been recognised in the above figures, as per the terms and conditions the RSPCA may at its discretion require repayment of the grant if the Branch obtains duplicate grant funding or legacies / grants in excess of one and a half times the Grant amount within two years of receiving the Grant and the Branch has over six months' reserves.

This Grant is currently included within other creditors.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020**

3. OTHER TRADING ACTIVITIES

	31/12/20	31/12/19
	£	£
Fundraising events	9,892	19,171
Shop income	109,774	188,951
	<u>119,666</u>	<u>208,122</u>

Shop income is the proceeds from the sale of donated goods, which consist mainly of clothing and small house hold items. Any proceeds from the sale of new merchandise is not material.

4. INVESTMENT INCOME

	31/12/20	31/12/19
	£	£
Rents received	1,800	2,250
Deposit account interest	4,095	3,823
	<u>5,895</u>	<u>6,073</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31/12/20	31/12/19
	£	£
Adoptions	21,639	23,973
HQ boarding and other income	20,317	35,590
HQ collection	25,173	26,739
	<u>67,129</u>	<u>86,302</u>

6. RAISING FUNDS

Other trading activities

	31/12/20	31/12/19
	£	£
Opening stock	285	228
Purchases	59	38
Closing stock	(359)	(285)
Staff costs	78,476	88,736
Rent	39,838	47,478
Motor expenses	1,451	2,713
Rates and water	2,478	5,866
Repairs and renewals	2,520	4,765
Telephone	1,615	1,279
Insurance	1,285	1,274
Heat and light	7,701	7,251
Sundry expenses	66	78
Fundraising event costs	120	515
Cleaning and refuse costs	341	922
	<u>135,876</u>	<u>160,858</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020**

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
In furtherance of charitable objects	-	13,277	13,277
Animal home	489,256	-	489,256
	<u>489,256</u>	<u>13,277</u>	<u>502,533</u>

8. SUPPORT COSTS

	Governance costs £
In furtherance of charitable objects	<u>13,277</u>

Support costs, included in the above, are as follows:

Governance costs

	31/12/20 In furtherance of charitable objects £	31/12/19 Total activities £
Auditors' remuneration	6,050	5,354
Auditors' remuneration for non audit work	1,530	611
Legal and professional fees	5,697	5,946
	<u>13,277</u>	<u>11,911</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020**

10. STAFF COSTS

	31/12/20	31/12/19
	£	£
Wages and salaries	315,167	307,005
Social security costs	9,724	12,833
Other pension costs	4,410	4,700
	<u>329,301</u>	<u>324,538</u>

The average monthly number of employees during the year was as follows:

	31/12/20	31/12/19
Animal home	15	15
Retail premises	6	6
	<u>21</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st January 2020	2,973,551	17,770	55,018	41,252	3,087,591
Additions	-	-	3,852	-	3,852
	<u>2,973,551</u>	<u>17,770</u>	<u>58,870</u>	<u>41,252</u>	<u>3,091,443</u>
DEPRECIATION					
At 1st January 2020	645,172	12,489	29,211	24,124	710,996
Charge for year	116,420	528	5,748	4,281	126,977
	<u>761,592</u>	<u>13,017</u>	<u>34,959</u>	<u>28,405</u>	<u>837,973</u>
NET BOOK VALUE					
At 31st December 2020	<u>2,211,959</u>	<u>4,753</u>	<u>23,911</u>	<u>12,847</u>	<u>2,253,470</u>
At 31st December 2019	<u>2,328,379</u>	<u>5,281</u>	<u>25,807</u>	<u>17,128</u>	<u>2,376,595</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020**

12. STOCKS	31/12/20	31/12/19
	£	£
Stocks	8,622	9,138
	<u> </u>	<u> </u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/20	31/12/19
	£	£
Tax on gift aid	741	4,450
Taxation and social security	508	-
VAT	3,925	6,495
Prepayments and accrued income	117,027	99,373
	<u> </u>	<u> </u>
	<u>122,201</u>	<u>110,318</u>

14. CASH AT BANK AND IN HAND

Cash at bank includes £295,985 (2019: £245,000) held in short term fixed rate investment accounts.

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/12/20	31/12/19
	£	£
Trade creditors	13,217	13,589
Other creditors	41,203	7,746
	<u> </u>	<u> </u>
	<u>54,420</u>	<u>21,335</u>

Other creditors includes a Branch Emergency Fund Grant of £30,000 (2019: £nil)

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/12/20	31/12/19
	£	£
Within one year	29,720	34,250
Between one and five years	52,270	31,125
	<u> </u>	<u> </u>
	<u>81,990</u>	<u>65,375</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020**

17. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
Unrestricted fund	3,009,711	(137,674)	(86)	2,871,951
Restricted funds				
Veterinary Equipment Fund	12,621	(2,524)	-	10,097
Vehicle	18,452	(3,933)	-	14,519
Headsets	60	(146)	86	-
	<u>31,133</u>	<u>(6,603)</u>	<u>86</u>	<u>24,616</u>
TOTAL FUNDS	<u>3,040,844</u>	<u>(144,277)</u>	<u>-</u>	<u>2,896,567</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	494,132	(631,806)	(137,674)
Restricted funds			
Veterinary Equipment Fund	-	(2,524)	(2,524)
Vehicle	-	(3,933)	(3,933)
Headsets	-	(146)	(146)
	<u>-</u>	<u>(6,603)</u>	<u>(6,603)</u>
TOTAL FUNDS	<u>494,132</u>	<u>(638,409)</u>	<u>(144,277)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
Unrestricted fund	3,099,707	(89,996)	3,009,711
Restricted funds			
Veterinary Equipment Fund	15,776	(3,155)	12,621
Vehicle	-	18,452	18,452
Headsets	-	60	60
	<u>15,776</u>	<u>15,357</u>	<u>31,133</u>
TOTAL FUNDS	<u>3,115,483</u>	<u>(74,639)</u>	<u>3,040,844</u>

RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	571,378	(661,374)	(89,996)
Restricted funds			
Veterinary Equipment Fund	-	(3,155)	(3,155)
Vehicle	20,000	(1,548)	18,452
Headsets	400	(340)	60
	<u>20,400</u>	<u>(5,043)</u>	<u>15,357</u>
TOTAL FUNDS	<u>591,778</u>	<u>(666,417)</u>	<u>(74,639)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
Unrestricted fund	3,099,707	(227,670)	(86)	2,871,951
Restricted funds				
Veterinary Equipment Fund	15,776	(5,679)	-	10,097
Vehicle	-	14,519	-	14,519
Headsets	-	(86)	86	-
	<u>15,776</u>	<u>8,754</u>	<u>86</u>	<u>24,616</u>
TOTAL FUNDS	<u>3,115,483</u>	<u>(218,916)</u>	<u>-</u>	<u>2,896,567</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	1,065,510	(1,293,180)	(227,670)
Restricted funds			
Veterinary Equipment Fund	-	(5,679)	(5,679)
Vehicle	20,000	(5,481)	14,519
Headsets	400	(486)	(86)
	<u>20,400</u>	<u>(11,646)</u>	<u>8,754</u>
TOTAL FUNDS	<u>1,085,910</u>	<u>(1,304,826)</u>	<u>(218,916)</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020**

17. MOVEMENT IN FUNDS - continued

The individual restricted funds are created when the charity receives a grant for the purchasing of the specified items,

18. RELATED PARTY DISCLOSURES

The charity purchases goods from the National RSPCA which are included in resources expended. The value of the goods purchases was £3,995 (2019: £7,904).

19. POST BALANCE SHEET EVENTS

Covid 19

Covid continues to have a negative impact on the charities' income. Although shop and fundraising income will be slow to recover, as the charity has substantial cash reserves and continued to receive income from its other sources such as donations, legacies, and additional grants this has enabled the charity to continue its work into the foreseeable future.

Letting of Bungalow

A bungalow that is on the premises of Longview animal centre, that is available for rent to staff, has remained empty since September 2020. The trustees are considering the letting of this to a 3rd party as no current staff are interested in renting the property.

If the property is rented to a third party and a lease is put in place, it will be reallocated in the future financial statements as an Investment property. Currently the bungalow is still available to staff and a contract with a letting agent has not been signed.

Kennel Block floor repairs

A contract was in place at the year end with Polycote UK to replace the flooring of the main kennel block walkway. The work was carried out in January and February 2021 at a cost of £8,860.

20. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/20	31/12/19
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(144,277)	(74,639)
Adjustments for:		
Depreciation charges	126,977	130,252
Profit on disposal of fixed assets	-	(163)
Interest received	(4,095)	(3,823)
Decrease/(increase) in stocks	516	(2,661)
(Increase)/decrease in debtors	(15,083)	3,058
Increase in creditors	33,084	2,855
Net cash (used in)/provided by operations	<u>(2,878)</u>	<u>54,879</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20	Cash flow	At 31.12.20
	£	£	£
Net cash			
Cash at bank and in hand	566,128	566	566,694
	<u>566,128</u>	<u>566</u>	<u>566,694</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2020

21. ANALYSIS OF CHANGES IN NET FUNDS - continued

	566,128	566	566,694
	<u>566,128</u>	<u>566</u>	<u>566,694</u>
Total	<u>566,128</u>	<u>566</u>	<u>566,694</u>

22. CONTROLLING PARTY

The charity is controlled by the trustees.

23. CONTINGENT ASSET

As at the balance sheet date RSPCA Blackpool and North Lancashire branch has been named as the beneficiary of a legacy with conditions attached.

As at March 2015 a sum of £25,000 was left in trust to cover the costs of looking after the deceased's pet cat. On the death of the cat the residual balance will be released for the absolute benefit of the charity. The value and timing of the legacy remains difficult to quantify. Therefore as per the accounting policies no value of this legacy has been recognised in the SOFA.

There are two further legacies where RSPCA has been named as the beneficiary. Due to one being a residual life interest legacy and one being a residual pecuniary legacy the value of these legacies are not quantifiable at the year end. Therefore no estimation of the value of these legacies have been recognised in the SOFA.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2020**

	31/12/20 £	31/12/19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions and donations	17,024	19,806
Standing order donations	21,982	26,913
Gift aid	4,779	10,452
Legacies	146,467	213,547
Grants	111,190	20,400
	<hr/>	<hr/>
	301,442	291,118
Other trading activities		
Fundraising events	9,892	19,171
Shop income	109,774	188,951
	<hr/>	<hr/>
	119,666	208,122
Investment income		
Rents received	1,800	2,250
Deposit account interest	4,095	3,823
	<hr/>	<hr/>
	5,895	6,073
Charitable activities		
Adoptions	21,639	23,973
HQ collection	25,173	26,739
HQ boarding and other income	20,317	35,590
	<hr/>	<hr/>
	67,129	86,302
Other income		
Gain on sale of tangible fixed assets	-	163
	<hr/>	<hr/>
Total incoming resources	494,132	591,778
EXPENDITURE		
Other trading activities		
Opening stock	285	228
Purchases	59	38
Wages	74,324	83,425
Social security	3,424	4,279
Pensions	728	1,032
Rent	39,838	47,478
Motor expenses	1,451	2,713
Rates and water	2,478	5,866
Repairs and renewals	2,520	4,765
Telephone	1,615	1,279
Carried forward	126,722	151,103

This page does not form part of the statutory financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2020**

	31/12/20	31/12/19
	£	£
Other trading activities		
Brought forward	126,722	151,103
Insurance	1,285	1,274
Heat and light	7,701	7,251
Sundry expenses	66	78
Fundraising event costs	120	515
Cleaning and refuse costs	341	922
Closing stock	(359)	(285)
	<u>135,876</u>	<u>160,858</u>
Charitable activities		
Wages	240,843	223,580
Social security	6,300	8,554
Pensions	3,682	3,668
Rates and water	1,220	4,273
Insurance	6,092	6,089
Heat and light	14,137	10,384
Telephone	2,228	2,806
Printing and stationery	1,423	1,859
Sundries	3,497	3,521
Veterinary fees welfare and neutering	40,886	55,498
Animal food and supplies	1,318	1,189
Goods for resale	-	233
Motor expenses	3,569	4,118
Travel expenses	4	106
Staff uniforms	146	245
Training costs	250	1,568
Cleaning costs	16,646	17,933
Waste collection and sewage costs	8,305	7,053
Repairs and renewals	10,756	9,341
Cremation costs	130	295
Branch contribution	110	110
Fundraising costs	612	828
Computer software and expenses	125	145
Depn of freehold property	116,420	121,514
Depn of short leasehold	528	587
Depn of fixtures & fittings	5,748	6,180
Depn of motor vehicles	4,281	1,971
	<u>489,256</u>	<u>493,648</u>
Support costs		
Governance costs		
Auditors' remuneration	6,050	5,354
Auditors' remuneration for non audit work	1,530	611
Legal and professional fees	5,697	5,946
	<u>13,277</u>	<u>11,911</u>
Total resources expended	<u>638,409</u>	<u>666,417</u>
Net expenditure	<u>(144,277)</u>	<u>(74,639)</u>

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