

**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**

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**for the Year Ended 31ST DECEMBER 2020**

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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](http://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: 8<sup>th</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	301,442	-	301,442	291,118
<b>Charitable activities</b>	5				
Animal home		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
<b>Total</b>		<b>494,132</b>	<b>-</b>	<b>494,132</b>	<b>591,778</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	135,876	-	135,876	160,858
<b>Charitable activities</b>	7				
In furtherance of charitable objects		13,277	-	13,277	9,870
Animal home		482,653	6,603	489,256	495,689
<b>Total</b>		<b>631,806</b>	<b>6,603</b>	<b>638,409</b>	<b>666,417</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(137,674)</b>	<b>(6,603)</b>	<b>(144,277)</b>	<b>(74,639)</b>
Transfers between funds	17	(86)	86	-	-
<b>Net movement in funds</b>		<b>(137,760)</b>	<b>(6,517)</b>	<b>(144,277)</b>	<b>(74,639)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>3,009,711</b>	<b>31,133</b>	<b>3,040,844</b>	<b>3,115,483</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,871,951</b>	<b>24,616</b>	<b>2,896,567</b>	<b>3,040,844</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	2,232,859	20,611	2,253,470	2,376,595
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(54,420)	-	(54,420)	(21,335)
<b>NET CURRENT ASSETS</b>		<u>639,092</u>	<u>4,005</u>	<u>643,097</u>	<u>664,249</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,871,951</u>	<u>24,616</u>	<u>2,896,567</u>	<u>3,040,844</u>
<b>NET ASSETS</b>		<u>2,871,951</u>	<u>24,616</u>	<u>2,896,567</u>	<u>3,040,844</u>
<b>FUNDS</b>	17				
Unrestricted funds				2,871,951	3,009,711
Restricted funds				24,616	31,133
<b>TOTAL FUNDS</b>				<u>2,896,567</u>	<u>3,040,844</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....~~31st 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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	20	(2,878)	54,879
Pension costs		-	868
Tax paid		(508)	-
Gift aid debtor		3,709	(1,756)
Net cash provided by operating activities		<u>323</u>	<u>53,991</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(3,852)	(68,548)
Sale of tangible fixed assets		-	500
Interest received		4,095	3,823
Net cash provided by/(used in) investing activities		<u>243</u>	<u>(64,225)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>566</u>	<u>(10,234)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>566,128</u>	<u>576,362</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>566,694</u></u>	<u><u>566,128</u></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**

	Activity	31/12/20	31/12/19
		£	£
Adoptions	Animal home	21,639	23,973
HQ boarding and other income	Animal home	20,317	35,590
HQ collection	Branch	25,173	26,739
		<u>67,129</u>	<u>86,302</u>

**6. RAISING FUNDS**

<b>Other trading activities</b>		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 £
<b>COST</b>					
At 1st January 2020	2,973,551	17,770	55,018	41,252	3,087,591
Additions	-	-	3,852	-	3,852
At 31st December 2020	<u>2,973,551</u>	<u>17,770</u>	<u>58,870</u>	<u>41,252</u>	<u>3,091,443</u>
<b>DEPRECIATION</b>					
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
At 31st December 2020	<u>761,592</u>	<u>13,017</u>	<u>34,959</u>	<u>28,405</u>	<u>837,973</u>
<b>NET BOOK VALUE</b>					
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

**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
	122,201	110,318

**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
	54,420	21,335

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
	81,990	65,375

**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 £
<b>Unrestricted funds</b>				
Unrestricted fund	3,009,711	(137,674)	(86)	2,871,951
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Unrestricted fund	494,132	(631,806)	(137,674)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Unrestricted fund	3,099,707	(89,996)	3,009,711
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Unrestricted fund	571,378	(661,374)	(89,996)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
Unrestricted fund	3,099,707	(227,670)	(86)	2,871,951
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
Unrestricted fund	1,065,510	(1,293,180)	(227,670)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(144,277)	(74,639)
<b>Adjustments for:</b>		
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
<b>Net cash (used in)/provided by operations</b>	<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 £
<b>Net cash</b>			
Cash at bank and in hand	<u>566,128</u>	<u>566</u>	<u>566,694</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE**  
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**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>
<b>Total</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
Fundraising events	9,892	19,171
Shop income	109,774	188,951
	<hr/>	<hr/>
	119,666	208,122
<b>Investment income</b>		
Rents received	1,800	2,250
Deposit account interest	4,095	3,823
	<hr/>	<hr/>
	5,895	6,073
<b>Charitable activities</b>		
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
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	163
	<hr/>	<hr/>
<b>Total incoming resources</b>	494,132	591,778
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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 £
<b>Other trading activities</b>		
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)
	<hr/> 135,876	<hr/> 160,858
<b>Charitable activities</b>		
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
	<hr/> 489,256	<hr/> 493,648
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	6,050	5,354
Auditors' remuneration for non audit work	1,530	611
Legal and professional fees	5,697	5,946
	<hr/> 13,277	<hr/> 11,911
Total resources expended	<hr/> 638,409	<hr/> 666,417
Net expenditure	<hr/> <hr/> (144,277)	<hr/> <hr/> (74,639)

This page does not form part of the statutory financial statements