

**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.

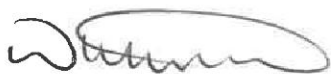
We have obtained an understanding of the legal and regulatory framework that the charity operates in and focus on those laws or regulations which are considered central to the entity and the determination of material amounts and disclosures in the financial statements. The key laws and regulations we 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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	626,834	1,437	628,271	301,442
<b>Charitable activities</b>	5				
Animal home		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
<b>Total</b>		844,965	1,437	846,402	494,132
<b>EXPENDITURE ON</b>					
Raising funds	6	108,330	-	108,330	135,876
<b>Charitable activities</b>	7				
In furtherance of charitable objects		11,332	-	11,332	13,277
Animal home		506,316	4,839	511,155	489,256
Other		660	-	660	-
<b>Total</b>		626,638	4,839	631,477	638,409
Net gains on investments		104,680	-	104,680	-
<b>NET INCOME/(EXPENDITURE)</b>		323,007	(3,402)	319,605	(144,277)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		2,871,951	24,616	2,896,567	3,040,844
<b>TOTAL FUNDS CARRIED FORWARD</b>		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 £
<b>FIXED ASSETS</b>					
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>
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(51,177)	-	(51,177)	(54,420)
<b>NET CURRENT ASSETS</b>		<u>972,135</u>	<u>4,005</u>	<u>976,140</u>	<u>643,097</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,194,958</u>	<u>21,214</u>	<u>3,216,172</u>	<u>2,896,567</u>
<b>NET ASSETS</b>		<u>3,194,958</u>	<u>21,214</u>	<u>3,216,172</u>	<u>2,896,567</u>
<b>FUNDS</b>	18				
Unrestricted funds				3,194,958	2,871,951
Restricted funds				21,214	24,616
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	20	(21,142)	323
Net cash (used in)/provided by operating activities		<u>(21,142)</u>	<u>323</u>
<b>Cash flows from investing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(23,239)</u>	<u>566</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>566,694</u>	<u>566,128</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>543,455</u></u>	<u><u>566,694</u></u>

The notes form part of these financial statements

**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.

**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**

	Activity	31/12/21	31/12/20
		£	£
Adoptions	Animal home	23,721	21,639
HQ collection	Animal home	110	-
HQ boarding and other income	Animal home	24,376	20,317
HQ collection	Branch	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 £
<b>COST</b>					
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>
At 31st December 2021	2,823,551	14,625	61,369	24,052	2,923,597
<b>DEPRECIATION</b>					
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>
At 31st December 2021	807,511	11,335	39,993	14,726	873,565
<b>NET BOOK VALUE</b>					
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**

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

Fair value at 31st December 2021 is represented by:

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

**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
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted fund	2,871,951	323,007	3,194,958
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
Unrestricted fund	844,965	(626,638)	104,680	323,007
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<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>

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	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>

**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 £
<b>Unrestricted funds</b>				
Unrestricted fund	3,009,711	185,333	(86)	3,194,958
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
Unrestricted fund	1,339,097	(1,258,444)	104,680	185,333
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	319,605	(144,277)
<b>Adjustments for:</b>		
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
<b>Net cash (used in)/provided by operations</b>	<u>(21,142)</u>	<u>323</u>

**21.. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.1.21 £	Cash flow £	At 31.12.21 £
<b>Net cash</b>			
Cash at bank and in hand	566,694	(23,239)	543,455
	<u>566,694</u>	<u>(23,239)</u>	<u>543,455</u>
<b>Total</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
<b>Other trading activities</b>		
Fundraising events	17,459	9,892
Shop income	125,039	109,774
	<hr/>	<hr/>
	142,498	119,666
<b>Investment income</b>		
Rents received	3,850	1,800
Deposit account interest	(448)	4,095
	<hr/>	<hr/>
	3,402	5,895
<b>Charitable activities</b>		
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
<b>Total incoming resources</b>	<hr/>	<hr/>
	846,402	494,132
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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 £
<b>Other trading activities</b>		
Brought forward	108,161	135,774
Fundraising event costs	328	120
Cleaning and refuse costs	256	341
Closing stock	(415)	(359)
	<hr/> 108,330	<hr/> 135,876
<b>Charitable activities</b>		
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/> 511,155	<hr/> 489,256
<b>Other</b>		
Loss on sale of tangible fixed assets	660	-
<b>Support costs</b>		
<b>Governance costs</b>		
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/> 11,332	<hr/> 13,277
Total resources expended	<hr/> 631,477	<hr/> 638,409
<b>Net income/(expenditure) before gains and losses</b>	<hr/> 214,925	<hr/> (144,277)

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**RSPCA BLACKPOOL AND NORTH LANCASHIRE**  
**BRANCH**

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

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

This page does not form part of the statutory financial statements