

Charity registration number 232253

RSPCA LANCASHIRE EAST BRANCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

RSPCA LANCASHIRE EAST BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees (Temporary Trustees appointed by the RSPCA under Society Rule X1.28)

Ms A Corblshley
Ms G A Miles
Mr M L Seddon
Dr D M West

Charity number

232253

Independent examiner

P Buck FCA, DChA
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Bankers

Barclays Bank plc
8-14 Darwen Street
Ewood
Blackburn
Lancashire
BB2 2BZ

RSPCA LANCASHIRE EAST BRANCH

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RSPCA LANCASHIRE EAST BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with RSPCA Branch Rules, the Charities Act 2011 and "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).

OBJECTIVES AND ACTIVITIES

Aims and objectives

The RSPCA Lancashire East Branch is constituted as an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), subject to its rules for branches.

The objectives of the Branch are to promote the work and objects of the Society, to promote kindness and to prevent or suppress cruelty to animals, by all lawful means, with particular reference to the area of the Branch, in accordance with the policies of the Society.

General activities for achieving the objectives are the operation of the Animal Centre at Altham near Accrington and an animal rehoming programme. We also offer financial assistance towards the cost of veterinary treatment for companion animals where owners are unable to meet the full cost.

To help raise the income needed to support these objectives we operate two charity shops in Burnley and Clitheroe.

ACHIEVEMENTS AND PERFORMANCE

Review of Activities and Public Benefit

The trustees have reviewed the outcomes and achievements for the year to ensure that they remain focused on our charitable aims and continue to benefit the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The following section of this report highlights the branch's main activities and demonstrates the benefit provided to the public. All of our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

The trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the charity has met the requirements as described within this report.

We support our local RSPCA Inspectorate officers by giving priority to accepting those animals most at risk and, following rehabilitation, finding them suitable homes. The Society's Inspectorate rescues animals in distress and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions. This work is key to the prevention or suppression of cruelty part of the RSPCA objects and promotes humane sentiments towards animals which involve moral benefit to humankind as a whole.

RSPCA LANCASHIRE EAST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

All animals in our care receive veterinary support, vaccination, neutering and microchipping prior to rehoming. This reduces the incidence and spread of disease and helps to control companion animal populations.

We offer free advice on pet care to promote responsible pet ownership and educate the public.

We offer volunteering opportunities to people from all sectors of the community who wish to support our work in our animal centre and charity shops. Roles include trusteeship, pre-adoption home visiting, cat socialisation, dog walking and fundraising. Our volunteers make a significant contribution to increasing funding and the overall operation of the branch, for which the trustees are most appreciative.

Summary of Achievements

Intake & Rehoming

The Covid pandemic continued to impact the Branch throughout 2021, but despite this the animal centre remained open for the intake and rehoming of dogs and rabbits. During the year, the branch accepted 77 animals into care and found homes for 68 animals. We also provided financial assistance towards the cost of veterinary treatment for 26 companion animals.

Changes introduced to the rehoming process, such as virtual home visits and improved matching meant that despite continuing Covid restrictions the Branch actually rehomed more animals in 2021 than the previous year.

Our behavioural work with animals in our care continued, working closely with the RSPCA Regional Clinical Animal Behaviourist.

The Branch continues to have a boarding contract with the neighbouring RSPCA Keighley, Craven & Upper Wharfedale Branch and the Lancashire East Trustees are grateful for the contribution this provides towards the operating costs of the animal centre.

Remote monitoring, which was introduced during 2020, has proven a positive success reducing the demands placed on staff to provide overnight cover and has improved security at the centre.

Animal Centre Restructure

Costs continue to rise and with this the challenge of maintaining the centre and ensuring operational activity is focused towards those animals most in need. Like the majority of organisations Covid has increased day-to-day financial pressures on the charity and as a result the Trustees undertook a review of animal centre operations which resulted in a decision to reduce capacity at the centre and replace this with a new fostering operation.

These changes, which will see a reduction in animal centre costs during 2022, will enable the Trustees to better maintain the remaining facilities at the centre and enable the Branch to provide more appropriate care for those animals that cannot cope in the kennel environment.

A decision was therefore taken to close the rabbit unit in August 2021 and reduce kennel capacity from 28 to 14 kennels the following November, with the aim that this lost capacity will be replaced by a growth in the number of animals in foster care by the end of 2022.

Sadly, these changes meant we had to say goodbye to a number of long-serving staff who left the Branch in the final quarter of 2021. The Trustees would like to use this opportunity to formally thank them for their contribution to animal welfare across East Lancashire over many years and to wish them well for the future.

RSPCA LANCASHIRE EAST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Whilst these changes will generate cost savings over the longer-term, there was an increase in staffing costs towards the year end as the Branch met its obligations to those staff who were leaving.

The new, smaller animal centre staff and volunteer team, continue to provide high levels of care and compassion for the 14+ animals in Branch care at any one time.

Positive News

Whilst slightly outside the scope of this report the appointment of a new foster co-ordinator, Sue Abraham, who started with the Branch in early January 2022 has seen the number of foster carers grow significantly.

Financial support from the RSPCA Crewe, Nantwich and District Branch has provided a year's funding to reopen the rabbit unit and so provide additional support to the Inspectorate.

Thank You

The Trustees would like to thank all staff and volunteers for their hard work and dedication during 2021 without whom the Branch would not have been able to provide its much needed animal welfare services.

FINANCIAL REVIEW

Financial Position

The total incoming resources for the year amounted to £348,879 (2020: £586,271), including legacies and grants of £165,288 (£399,316). Expenditure in the year amounted to £439,206 (£428,199). After realised gains/(losses) of £nil (£nil) the deficit for the year was £90,327 (surplus of £158,072).

The financial impact of the Covid pandemic will reverberate long into 2022 and, as outlined above, has impacted on the Branch's activities and plans.

Whilst the animal centre has continued to take in those animals rescued by the RSPCA Inspectorate, activities to generate income were severely curtailed during the year. The Branch's two charity shops (in Burnley and Citheroe) did not reopen to the public until April 2021 and even then trading was limited due to the restrictions in place.

The Branch continued to benefit from government retail grants and staff at the shops were furloughed throughout the first quarter of 2021 and have gradually been rebuilding their respective customer bases since reopening last April.

Investment Policy and Objectives

The Branch does not hold sufficient reserves to risk investing in equities. Any surplus reserves are held in a premium account.

RSPCA LANCASHIRE EAST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves Policy

The Branch holds reserves in order that its animal welfare services can be maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted. The Trustees have established a policy of holding reserves of unrestricted funds equivalent to at least 12 months of expenditure. This amount is approx. £440,000.

The Trustees have designated £179,600 to cover potential liabilities which would arise if the Branch were to cease operating: such liabilities include staff redundancy costs, charity shop lease and dilapidation costs and other long-term commitments.

As at 31 December 2021 the branch had unrestricted/undesignated free reserves of £207,132 or 5.7 months operating costs, based on 2021 expenditure. The Trustees regularly review this policy to ensure there are sufficient reserves to meet all liabilities.

FUTURE PLANS

The Trustees were forced to refocus Branch activity during 2021 as a result of the reduction in capacity at the centre and the challenge in 2022 is for this lost capacity to be replaced by an increase in foster care. Initial indications have been positive.

Plans for the redevelopment of the Huncoat area (the local authority's "Huncoat Master Plan") are still in the early stages, but if agreed by the Council will have a long term impact on the Branch and the Trustees continue to monitor the situation and take professional advice on the matter.

In addition to the Branch's animal welfare focus the Trustees continue to monitor income generation including the performance of the Branch retail network and the development of fundraising activities and it is hoped that both will show a marked improvement in 2022.

Objectives for 2022

To continue to monitor the sustainability of the Branch, to implement those changes necessary to maintain a positive impact on local animal welfare provision, and to develop closer partnership working with other RSPCA branches and external organisations.

To actively recruit local Trustees so beginning the process of returning the Branch to local control

RSPCA LANCASHIRE EAST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the RSPCA Branch Rules 2012 (including subsequent amendments), and is an unincorporated charity.

Charity Constitution

The Society for the Prevention of Cruelty to Animals was founded in 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932. The work of the Society is governed by the RSPCA Act and by the Rules of the Society. Membership of the Society is by subscription. There have been no changes in the objectives of the Charity since the last annual report.

Organisational Structure

The Branch is governed by temporary Trustees appointed by the RSPCA under Society Rule X1.28. They have individual and collective responsibility for the management of the Branch and its funds and, subject to overall supervision of the Society, the Trustees control and monitor all operational matters.

The Trustees hold regular meetings at which decisions regarding the Branch are made. The day to day running of the Branch is overseen by the Chief Executive and Senior Management Team with support from the RSPCA's Branch Partnerships Manager.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Corbishley

Ms G A Miles

Mr M L Seddon

Dr D M West

Risk Management

Trustees have a duty to identify and review the risks to which the Branch is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees actively examine the major risks which the branch faces on a regular basis. These cover operational and financial reviews to ensure systems are in place to mitigate and manage exposure to significant risks.

RSPCA LANCASHIRE EAST BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Key Management Personnel

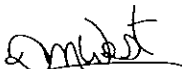
During the year, the Trustees, delegated the day-to-day responsibility for the running of the charity to the following senior management team:

- James Stevens, Chief Executive (appointed: 18 January 2021)
- Ken Harrison, Branch Manager (retired : 28 February 2021)
- Jeanette Ainscough, Animal Centre Manager
- Adrienne Ashley, Burnley Charity Shop Manager
- Amanada Whipp, Clitheroe Charity Shop Manager

The Trustees and senior management team were supported by the following branch support staff from the National Society:

- Denise McCabe, Branch Partnership Manager

The Trustees' Report was approved by the Board of Trustees.



Dr D M West
Trustee

30 June 2022

RSPCA LANCASHIRE EAST BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA LANCASHIRE EAST BRANCH

I report to the Trustees on my examination of the financial statements of RSPCA Lancashire East Branch (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Champion TLL Limited

P Buck FCA DChA
7-9 Station Road
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PR4 6SN

Dated: 19.07.2022

RSPCA LANCASHIRE EAST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	198,723	469,022
Animal centre	4	52,080	59,139
Other trading activities	5	98,046	57,801
Investments	6	30	309
Total Income		348,879	586,271
<u>Expenditure on:</u>			
Raising funds	7	46,462	55,430
Charitable activities	8	392,744	372,769
Total expenditure		439,206	428,199
Net (expenditure)/income for the year/ Net movement in funds		(90,327)	158,072
Fund balances at 1 January 2021		738,614	580,542
Fund balances at 31 December 2021		648,287	738,614

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

All income and expenditure derive from continuing activities.

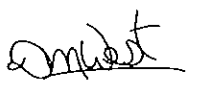
RSPCA LANCASHIRE EAST BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		261,555		271,132
Current assets					
Debtors	13	57,246		103,801	
Cash at bank and in hand		337,403		380,254	
		<u>394,649</u>		<u>484,055</u>	
Creditors: amounts falling due within one year	14	(7,917)		(16,573)	
Net current assets			386,732		467,482
Total assets less current liabilities			<u>648,287</u>		<u>738,614</u>
Income funds					
<u>Unrestricted funds - general</u>					
Designated funds:					
Designated - Fixed assets		261,555		271,132	
Designated fund		179,600		65,000	
		<u>441,155</u>		<u>336,132</u>	
General unrestricted funds	15	207,132		402,482	
			648,287		738,614
			<u>648,287</u>		<u>738,614</u>

The financial statements were approved by the Trustees on ..15th July 2022..



Dr D M West
Trustee

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

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

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs

Since the majority of activities/costs relate to the sole charitable activity heading all support costs have been allocated to the charitable activity and as such a separate analysis or allocation basis for support costs is not required.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	10% on cost
Computers	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.10 Taxation

The Charity is exempt from tax on its charitable activities.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	33,435	69,706
Legacies receivable	101,722	220,097
Grants	63,566	179,219
	<u>198,723</u>	<u>469,022</u>
Grants receivable for core activities		
RSPCA HQ	34,564	179,219
Retail support	29,002	-
	<u>63,566</u>	<u>179,219</u>

4 Animal centre

	Animal centre 2021 £	Animal centre 2020 £
Pet insurance commission	3,671	4,876
Adoptions, boarding, grazing and livery rent	48,409	53,800
Ancillary trading income	-	463
	<u>52,080</u>	<u>59,139</u>

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	1,478	337
Shop income	96,568	57,464
Other trading activities	98,046	57,801

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	30	309

7 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Trading costs		
Operating charity shops	46,462	55,430
	46,462	55,430

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Charitable activities

	Animal care	Animal care
	2021	2020
	£	£
Staff costs	308,889	280,362
Depreciation and impairment	9,577	10,143
Animal food	10,996	9,992
Insurance	2,686	4,458
Light and heat	5,362	7,599
Telephone	1,332	1,422
Postage and stationery	2,529	1,590
Van expenses	2,764	2,764
Sundries	1,830	1,230
Travel expenses	417	81
Cleaning and pest control	9,847	10,837
Repairs	3,860	14,950
Vet fees	15,045	11,863
Rates and water	777	2,927
Bank charges and interest	1,028	814
Equipment rental	1,560	1,390
	<u>378,499</u>	<u>362,422</u>
Share of governance costs (see note 9)	14,245	10,347
	<u>392,744</u>	<u>372,769</u>

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Legal and professional	-	8,541	8,541	-	5,531	5,531
Independent examiners fee	-	3,400	3,400	-	2,800	2,800
Bookkeeping	-	2,304	2,304	-	2,016	2,016
	<u>-</u>	<u>14,245</u>	<u>14,245</u>	<u>-</u>	<u>10,347</u>	<u>10,347</u>
Analysed between						
Charitable activities	-	14,245	14,245	-	10,347	10,347

10 Trustees

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

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	25	25

Employment costs

	2021 £	2020 £
Wages and salaries	304,120	275,775
Other pension costs	4,769	4,587
	308,889	280,362

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

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 January 2021	345,032	59,189	15,632	21,103	440,956
At 31 December 2021	345,032	59,189	15,632	21,103	440,956
Depreciation and impairment					
At 1 January 2021	84,573	51,334	14,668	19,249	169,824
Depreciation charged in the year	6,890	1,982	463	242	9,577
At 31 December 2021	91,463	53,316	15,131	19,491	179,401
Carrying amount					
At 31 December 2021	253,569	5,873	501	1,612	261,555
At 31 December 2020	260,459	7,855	964	1,854	271,132

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	222	96,756
Prepayments and accrued income	57,024	7,045
	57,246	103,801

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	3,816
Trade creditors	4,857	4,357
Accruals and deferred income	3,060	8,400
	<u>7,917</u>	<u>16,573</u>

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020 £	Transfers £	Balance at 1 January 2021 £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Designated fixed assets	281,275	(10,143)	271,132	(9,577)	-	261,555
Designated fund	-	65,000	65,000	-	114,600	179,600
	<u>281,275</u>	<u>54,857</u>	<u>336,132</u>	<u>(9,577)</u>	<u>114,600</u>	<u>441,155</u>

An unrestricted designated fund has been created to represent the net book value of the fixed assets (some of which are transferred from the restricted funds) which represents monies already spent but still showing as part of the fund balance (represented by fixed assets) due to the accounting treatment but not representing liquid funds that are available. The transfer between funds represents the movement of the net book value taken from general funds.

A further designated fund of £179,600 is held to cover the potential liabilities which would arise if the Branch were to cease operating: such liabilities include staff redundancy costs, charity shop lease and dilapidation costs, and other long-term commitments.

RSPCA LANCASHIRE EAST BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Related party transactions

During the period 1 January to 31 December 2021 the following related party transactions were received by the branch.

The RSPCA National Society

- £23,575 Case Animal Boarding
- £24,024 Door to Door Fundraising Grant

The RSPCA North West Regional Board

- £10,540 Branch Inspectorate Support Grant