

# ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

England & Wales - Charity number 232258

## Details

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<b>Other names</b>	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SOUTHPORT, BIRKDALE AND DISTRICT BRANCH, RSPCA - SOUTHPORT, BIRKDALE AND DISTRICT BRANCH, RSPCA SOUTHPORT, BIRKDALE AND DISTRICT BRANCH, RSPCA Southport, Ormskirk & District Branch
<b>Status</b>	Registered
<b>Legal form</b>	Other
<b>Registered</b>	1963-12-30
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

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<b>Address</b>	RSPCA Animal Centre New Cut Lane Southport PR8 3DW
<b>Phone</b>	01704567624
<b>Email</b>	<a href="mailto:info@rspcasouthport.co.uk">info@rspcasouthport.co.uk</a>
<b>Website</b>	<a href="http://www.rspca-southport.org.uk">www.rspca-southport.org.uk</a>

## Activities

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

**Activities:** The objects of the Branch are to promote the work and objects of the National Society of the RSPCA, with particular reference to the area of the Branch. This includes the promotion of kindness and to prevent cruelty to animals and to do such lawful acts as the Society may consider being conducive to the attainment of its objectives.

## Classification

- **How:** Makes Grants To Individuals
- **What:** Animals
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** SOUTHPORT, BIRKDALE AND DISTRICT.
- Lancashire
- Sefton

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£431,045	£554,181	-	-
2023-12-31	£654,652	£497,673	£2,379,217	16
2022-12-31	£722,882	£458,418	£2,220,821	16
2021-12-31	£372,300	£428,200	-	-
2020-12-31	£254,321	£437,020	-	-

## Trustees

Name	Role	Appointed
<b>Dr DAVID WEST</b>	Chair	
Alexander John Barton		2025-06-23
David Frew		2016-06-16
James Francis Rimmer		2020-12-17
John Trotter		2019-06-20
Katherine Patricia Kavanagh		2025-06-23
<b>MR RON JAMES</b>		
<b>MRS SUSAN JAMES</b>		
Paul David Gibson		2023-06-22
Paul John Maguire		2024-08-12
Rita Trotter		2019-06-20



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# Accounts

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**RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

Company Registration No. (England and Wales)

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr D Frew  
Mr P Gibson  
Mr R James  
Mrs S James  
Mr P Maguire  
Mr J F Rimmer  
Mr J Trotter  
Mrs R Trotter  
Mr S Watson  
Dr D M West

(Appointed 4 November 2024)

### Charity number (England and Wales)

232258

### Independent examiner

Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

### Bankers

Royal Bank of Scotland PLC  
1 Spinningfields Square  
MANCHESTER  
M3 3AP

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# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 20

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# **RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

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**

The RSPCA Southport, Ormskirk & District 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 Branch animal centre near Southport and an animal rehabilitation & rehoming programme. On occasion we may offer financial assistance towards the cost of veterinary treatment for companion animals where owners are unable to meet the full cost.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **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 charity'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 SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

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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.

To help raise the income needed to support these activities the Branch operated a charity shop in Eastbank Street, Southport.

During 2024 the Branch continued to be an active supporter of the RSPCA's Food Bank appeal providing both donations of food to help pet owners in the local area and the use of storage facilities at the animal centre and in addition made direct donations of pet food to the Southport Food Bank (part of the Trussell Trust) to help support local pet owners who were struggling to feed their pets.

We offer volunteering opportunities to people from all sectors of the community who wish to support our work in our animal centre and charity shop. Volunteer roles include Trusteeship, general animal care, cat socialisation, dog walking, foster care, retail assistants (in both customer facing and stock sorting & distribution roles) and fundraising roles.

Our volunteers make a significant contribution to the care of the animals, both through direct animal facing roles and by securing vital funds to support the overall operation of the Branch whether through the shop or other fundraising activities.

The Trustees, themselves all volunteers, are most appreciative of the time and dedication of volunteers working in all aspects of the Branch.

### **Overview**

2024 was once again a challenging year for the Branch which saw changes in personnel including the appointment of a dedicated fostering coordinator, new additions to the Trustee Board and a reduction in animal numbers due in part to the need to train new staff but also the impact of changes to the RSPCA inspectorate's scope of service which resulted in fewer animals being presented to the Branch.

# **RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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#### **Intake & Rehoming**

In early March the Branch appointed Lily Dickinson as a dedicated Foster Coordinator to oversee the continued growth and support of the fostering scheme and in this role she has seen a growth in the number of animals placed in foster care whether on short-term foster or on a foster to adopt basis.

This has many benefits both in supporting the rehabilitation of those animals that cannot adapt to the animal centre environment and is also particularly important when seeking to support the development and socialisation of young animals such as puppies and kittens.

The Branch averages 20 animals in foster care at any one time and ended the year with 21 animals (17 dogs and 4 cats) in foster care.

In addition to growing its own foster scheme the Branch has also continued to support the development of the cat fostering scheme at our partner branch, RSPCA Lancashire East Branch.

Despite the hard work of the dedicated animal care team under the leadership of Anne Mitchell (Animal Care Manager) supported by Sophie Hubble (Business Manager); Sophie manages the reception team who act as the first point of contact with potential adopters; the need to train up new staff and reduced availability of suitable animals following changes to the Inspectorate scope of service meant that there was a decrease in the number of animals accepted into care by the Branch during the year down from 435 animals (165 dogs, 270 cats) in 2023 to 292 animals (104 dogs, 188 cats) in 2024, a 32.8% fall in the number of animals admitted.

Despite the complex nature of the animals for which the Branch is caring, last year saw 280 animals (95 dogs, 185 cats) rehomed compared to the 336 animals (126 dogs, 210 cats) rehomed in 2023, a 16.7% fall on the previous year.

The Branch's focus remains supporting those animals rescued by the RSPCA inspectorate and as a consequence it does not normally accept animals direct from the public.

An inevitable consequence of accepting hundreds of sick, injured, abandoned and abused animals is that some cannot be successfully rehabilitated and last year 37 animals sadly had to be euthanased on veterinary or behavioural grounds compared to 36 animals in 2023.

The Branch continues to contract a block of ten cat pens to Cats Protection and the Trustees remain grateful to our partner charity for the contribution this provides towards the operating costs of the animal centre.

Following the termination of the lease by Myerscough Vets last September, the Board have been considering how best to utilise the former veterinary clinic and whether to continue operating this as a veterinary facility or consider redeveloping the building for some other animal welfare purpose.

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### Eastbank Street Charity Shop

Last year was a difficult year for the Eastbank Street shop, which was temporarily closed in October 2024 due to staffing issues.

The combination of falling sales (down 12.2% to the end of September 2024), increased costs (up 20.5%) and the resulting decline in profitability (down 39.4%) prompted the Trustee Board to use the opportunity to review the future viability of the Eastbank Street charity shop.

Before reaching a decision about the future of the shop the Board considered the changing demography of the area and the fact that the move towards a more hospitality based and non-traditional retail model in the immediate area had impacted on the shop's traditional customer base and the potential impact of the ongoing pedestrianisation of the town centre which would channel pedestrian traffic away from the shop.

The Trustees also considered a wider review of the shop operation including changes to both the trading & staffing hours in a bid to further reduce costs, but even with such changes factored into budget forecasts the Board was not convinced that these would yield sufficient long term improvements in the financial performance of the shop.

Therefore in late 2024 the difficult decision was taken to close the shop, sell the premises and reinvest the monies raised into the animal centre and this decision was implemented in the first quarter of 2025.

In closing the shop the Board would like to acknowledge the tremendous efforts of those staff and volunteers that comprised the retail team over many years and in particular thank Sharon Cook (Charity Shop Manager) together with a small but loyal band of volunteers who oversaw the final closure of the shop.

#### Branch Administration & Management

The last year saw the ongoing development of our partnership with the RSPCA Lancashire East Branch Branch. James Stevens (Chief Executive Officer) works in his CEO role across the two branches and is constantly having to rebalance his responsibilities and priorities to ensure both partners are supported.

This has in turn placed more responsibility on the senior management team: Anne Mitchell (Animal Care Manager) and Sophie Hubble (Business Manager) both of whom have stepped up to the additional challenges this can present

.Thank You

The Trustees would like to thank all staff and volunteers for their hard work and dedication during 2024 without whom the Branch would not have been able to provide its much needed animal welfare services.

#### Financial Review

The total incoming resources for the year amounted to £431,045 (2023: £654,652), including legacies and grants of £99,671 (2023: £336,188). Expenditure in the year amounted to £554,181 (2023: £497,673). After realised gains of £nil (2023: £1,417) the Branch recorded a deficit for the year of £123,136 (2023: surplus of £158,396).

Whilst income again exceeded budget predictions, legacies & grants were £236,517 or 70.4% down on the previous year, this fall together with increased operational costs, up £59,508 or 12% on the previous year, resulted in a deficit of £123,136 which was equivalent to 22.2% of operational expenditure for the year.

The Trustees continue to carefully manage funds and the past year has seen changes introduced to further improve financial reporting across the Branch and ensure the Trustees and senior management are better able to make informed decisions before committing to future spending.

# **RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2024***

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#### **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 unrestricted cash reserves equivalent to at least 18 months of charitable expenditure: based on 2024 expenditure levels this equates to £770,280.

As at 31 December 2024 the Branch had unrestricted cash reserves of £725,691 or 17 months operating costs, based on the target reserve figure. The Trustees regularly review this policy to ensure there are sufficient reserves to meet all liabilities.

#### **Plans for Future Periods**

The most immediate objective of the Trustees is for the Branch to once again secure a full five year unconditional licence from the national Society (the animal centre is relicensed every five years with ongoing annual inspections), without a licence the animal centre cannot operate.

The relicensing visit originally scheduled for late 2024 has been deferred until late 2025/early 2026 pending the introduction of new RSPCA licensing conditions.

The Trustees are in the process of completing the repair and refurbishment of the old stable building (aka the Goat Shed) at the front of the property to provide an internal exercise area for rescue dogs. An initial fund of £30,000 has been designated for this task.

To explore the redevelopment of the former MyVets veterinary clinic at the entrance to the site as a dedicated puppy facility and, should this proceed, the relocation of the grooming room into the old puppy block. Obviously these projects are dependent on RSPCA licensing rules, obtaining appropriate local authority planning permission and securing the necessary funds.

Commence the process to become a Charitable Incorporated Organisation (CIO) which offers additional protections to the Branch and the Board of Trustees. Over the next two years the Society is helping support branches wishing to become CIOs by not only making a contribution to the legal costs involved but also working with the Charity Commission to facilitate the process.

Continue to develop partnership working, whether directly with the RSPCA Lancashire East Branch, within the framework of the North West Animal Group (NWAG) or participation in the RSPCA NW Region Dogs' Day Out, a joint RSPCA event bringing together branches from across the region along with colleagues from the National Society.

#### **Objectives for 2025**

- to secure a further five year unconditional licence for the Branch animal centre from the national RSPCA
- to complete the refurbishment of the old stable block and its repurposing as an internal dog exercise area
- to explore the redevelopment of the former veterinary clinic as a dedicated puppy unit
- to commence the process to become a Charitable Incorporated Organisation
- to continue to develop internal and external partnerships
- to monitor the sustainability of the Branch so it can continue to make a positive impact on local animal welfare provision

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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### 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 a Trustee Board elected annually at the Branch AGM. 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 Officer 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 B M Brand	(Resigned 23 February 2024)
Ms A Corbishley	(Resigned 10 July 2024)
Mr D Frew	
Mr P Gibson	
Mr R James	
Mrs S James	
Mr P Maguire	(Appointed 4 November 2024)
Mr J F Rimmer	
Mr J Trotter	
Mrs R Trotter	
Mr S Watson	
Dr D M West	

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### 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.

### 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 (SMT):

- James Stevens - Chief Executive Officer
- Sophie Hubble - Business Manager
- Anne Mitchell - Animal Care Manager
- Beverley Fawcett - Charity Shop Manager (resigned: 22 October 2024)

The Trustees and SMT were supported by the following branch support staff from the National Society:

- Denise McCabe, Branch Partnership Manager

Approved by order of the Board of Trustees on 9 June 2025 and signed on its behalf by:



Dr DM West  
**Trustee**

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

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I report to the trustees on my examination of the financial statements of RSPCA Southport, Ormskirk and District Branch (the charity) for the year ended 31 December 2024.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

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

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



**Champion TLL Limited**

P Bell ACCA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Date: 9 JUNE 2025

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>					
Donations and legacies	3	117,887	351,883	-	351,883
Charitable activities	4	194,433	155,791	-	155,791
Other trading activities	5	106,763	140,010	-	140,010
Investments	6	11,962	6,968	-	6,968
<b>Total income</b>		<b>431,045</b>	<b>654,652</b>	<b>-</b>	<b>654,652</b>
<b>Expenditure on:</b>					
Raising funds	7	40,661	39,955	-	39,955
Charitable activities	8	513,520	454,718	3,000	457,718
<b>Total expenditure</b>		<b>554,181</b>	<b>494,673</b>	<b>3,000</b>	<b>497,673</b>
Net gains on investments	13	-	1,417	-	1,417
<b>Net income/(expenditure) and movement in funds</b>		<b>(123,136)</b>	<b>161,396</b>	<b>(3,000)</b>	<b>158,396</b>
<b>Reconciliation of funds:</b>					
Fund balances at 1 January 2024		2,379,217	2,217,821	3,000	2,220,821
<b>Fund balances at 31 December 2024</b>		<b>2,256,081</b>	<b>2,379,217</b>	<b>-</b>	<b>2,379,217</b>

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

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1,430,083		1,454,146
<b>Current assets</b>					
Stocks	15	-		395	
Debtors	16	130,234		323,161	
Cash at bank and in hand		725,691		623,968	
			855,925		947,524
<b>Creditors: amounts falling due within one year</b>	17	(29,927)		(22,453)	
Net current assets			825,998		925,071
<b>Total assets less current liabilities</b>			2,256,081		2,379,217
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Fixed asset funds	19	1,430,083		1,454,146	
General unrestricted funds		825,998		925,071	
			2,256,081		2,379,217
			2,256,081		2,379,217

The financial statements were approved by the Trustee Board Trustees on 9 June 2025

Mr P Maguire  
Trustee

Dr D M West  
Trustee

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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### **1 Accounting policies**

#### **Charity information**

RSPCA Southport, Ormskirk and District Branch is an unincorporated Charity registered with the Charity Commission.

#### **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 £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. 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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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 SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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### 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.

#### 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	25% reducing balance
Motor vehicles	25% on cost

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Stocks

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

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

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

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

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

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

##### 1.11 Taxation

The charity is exempt from tax on its charitable activities.

##### 1.12 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.

##### 1.13 Retirement benefits

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

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 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	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	16,216	10,543
Legacies receivable	99,171	335,194
Grants	500	994
Donated goods and services	2,000	2,000
Gift aid donations and tax refunds	-	3,152
	<u>117,887</u>	<u>351,883</u>

#### 4 Income from charitable activities

	2024	2023
	£	£
Adoption and re-homing	46,335	51,455
Boarding and neutering	148,098	104,336
	<u>194,433</u>	<u>155,791</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>194,433</u>	<u>155,791</u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events and collections	26,250	32,098
Shop income	55,119	82,067
Lease rental income	22,854	24,131
Commissions received	2,540	1,714
	<u>          </u>	<u>          </u>
Other trading activities	106,763	140,010
	<u>          </u>	<u>          </u>

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	11,962	6,968
	<u>          </u>	<u>          </u>

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	2,515	3,152
Staff costs	33,961	33,390
	<u>          </u>	<u>          </u>
	36,476	36,542
	<u>          </u>	<u>          </u>
<b>Trading costs</b>		
Operating charity shops	4,185	3,413
	<u>          </u>	<u>          </u>
Total costs	40,661	39,955
	<u>          </u>	<u>          </u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Expenditure on charitable activities	Animal welfare 2024 £	Animal welfare 2023 £
<b>Direct costs</b>		
Staff costs	337,753	304,912
Depreciation and impairment	43,053	38,554
Rates and water	6,117	5,540
Insurance	-	1,673
Shelter electricity	32,626	23,035
Telephone	2,976	2,385
Sundry	5,474	3,745
Vehicle expenses and insurance	2,673	1,180
Shelter repairs	19,436	15,681
Vets fees and pharmaceuticals	13,862	12,677
Shelter food and inoculations	7,155	4,001
Protective clothing	954	1,394
Cleaning, waste and pest control	13,317	16,762
Hire charges	8,917	8,181
Bank charges	1,614	1,635
Notional costs of donated goods	2,000	2,000
Bookkeeping and accountancy	11,142	9,912
	<u>509,069</u>	<u>453,267</u>
<b>Share of support and governance costs (see note 9)</b>		
Governance	4,451	4,451
	<u>513,520</u>	<u>457,718</u>
<b>Analysis by fund</b>		
Unrestricted funds	513,520	454,718
Restricted funds	-	3,000
	<u>513,520</u>	<u>457,718</u>
<b>9 Support costs allocated to activities</b>		
	Animal welfare 2024 £	Total 2023 £
Governance	<u>4,451</u>	<u>4,451</u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9	Support costs allocated to activities	(Continued)	
		2024	2023
		£	£
	<b>Governance costs comprise:</b>		
	NW Region Branch	551	551
	Independent Examiner Fees	3,900	3,900
		<u>4,451</u>	<u>4,451</u>
		<u><u>4,451</u></u>	<u><u>4,451</u></u>
10	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	3,900	3,900
	Depreciation of owned tangible fixed assets	43,053	38,554
		<u>43,053</u>	<u>38,554</u>
		<u><u>43,053</u></u>	<u><u>38,554</u></u>
11	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
	Trustees' expenses paid for the year ended 31st December 2023 amounted to £Nil (2022: £Nil).		
12	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
		20	16
		<u>20</u>	<u>16</u>
		<u><u>20</u></u>	<u><u>16</u></u>
	<b>Employment costs</b>	2024	2023
		£	£
	Wages and salaries	340,482	310,486
	Social security costs	25,116	22,480
	Other pension costs	6,116	5,336
		<u>340,482</u>	<u>310,486</u>
		<u>25,116</u>	<u>22,480</u>
		<u>6,116</u>	<u>5,336</u>
		<u>371,714</u>	<u>338,302</u>
		<u><u>371,714</u></u>	<u><u>338,302</u></u>

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

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 13 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	-	1,417

#### 14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2024	2,037,931	51,653	7,500	2,097,084
Additions	-	-	18,990	18,990
At 31 December 2024	2,037,931	51,653	26,490	2,116,074
<b>Depreciation and impairment</b>				
At 1 January 2024	586,777	48,661	7,500	642,938
Depreciation charged in the year	37,557	748	4,748	43,053
At 31 December 2024	624,334	49,409	12,248	685,991
<b>Carrying amount</b>				
At 31 December 2024	1,413,597	2,244	14,242	1,430,083
At 31 December 2023	1,451,154	2,992	-	1,454,146

The carrying value of land included in land and buildings comprises:

	2024 £	2023 £
Freehold	160,057	160,057

#### 15 Stocks

	2024 £	2023 £
Raw materials and consumables	-	395

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Debtors	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	29,826	27,247
Other debtors	92,967	293,304
Prepayments and accrued income	7,441	2,610
	<u>130,234</u>	<u>323,161</u>

Included within other debtors are legacy debtors of £92,967 (2023: £293,304 legacy debtor).

17 Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxation and social security	3,887	5,553
Trade creditors	13,209	7,756
Other creditors	4,700	3,910
Accruals and deferred income	8,131	5,234
	<u>29,927</u>	<u>22,453</u>

18 Retirement benefit schemes	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	<u>6,116</u>	<u>5,336</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 19 Unrestricted funds

The unrestricted funds of the charity comprise of the unexpended income which is not subject to specific conditions by donors and grantors as to how it may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
Fixed asset fund	1,454,146	18,990	(43,053)	-	1,430,083
General funds	925,071	412,055	(511,128)	-	825,998
	<u>2,379,217</u>	<u>431,045</u>	<u>(554,181)</u>	<u>-</u>	<u>2,256,081</u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 19 Unrestricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
Fixed asset fund	1,492,700	-	(38,554)	-	1,454,146
General funds	725,121	654,652	(456,119)	1,417	925,071
	<u>2,217,821</u>	<u>654,652</u>	<u>(494,673)</u>	<u>1,417</u>	<u>2,379,217</u>

#### 20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:				
Tangible assets	1,430,083	1,454,146	-	1,454,146
Current assets/(liabilities)	825,998	925,071	-	925,071
	<u>2,256,081</u>	<u>2,379,217</u>	<u>-</u>	<u>2,379,217</u>

The fixed assets fund represents non-liquid funds which are equivalent to the net book value of fixed assets as shown in note 14 to the Accounts.

The Trustees consider that a prudent level of free funds would be approximately £770,280, which would allow the Charity to continue to deliver its charitable activities without further income for at least one and a half years. The current free funds stand at £825,998 of which unrestricted cash reserves total £725,691 or 17 months operating costs as shown on the Balance Sheet.

#### 21 Related party transactions

During the year the charity entered into the following transactions with related parties:

RSPCA National Society £21,816 (Door-to-Door Collection)  
RSPCA National Society £148,098 (Boarding fees)  
RSPCA National Society £223 (Pharmaceutical recharges)

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# Accounts

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Charity registration number 232258

**RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Dr David West - Chair  
Ms Anne Corbishley  
Mr Stewart Watson  
Mr Bryony Brande  
Mr James (Jim) Rimmer  
Mr David Frew  
Mr Paul Gibson  
Mrs Sue James  
Mr John Trotter  
Mrs Rita Trotter

### Charity number

232258

### Independent examiner

M Taylor FCA  
Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

### Bankers

Royal Bank of Scotland PLC  
1 Spinningfields Square  
Manchester  
M3 3AP

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# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## CONTENTS

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	<b>Page</b>
Trustees report	1 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 21

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# **RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT**

### ***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

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**

The RSPCA Southport, Ormskirk & District 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 Branch animal centre near Southport and an animal rehabilitation & rehoming programme. On occasion we may offer financial assistance towards the cost of veterinary treatment for companion animals where owners are unable to meet the full cost.

#### **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 charity'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 SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2023***

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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.

To help raise the income needed to support these activities the Branch operated a charity shop in Eastbank Street, Southport.

During 2023 the Branch donated significant supplies of pet food to the Southport Food Bank (part of the Trussell Trust) to help support local pet owners who were struggling to feed their pets.

In addition the Branch is a supporter of the RSPCA's Pet Food Bank appeal providing monthly donations of surplus pet food to help pet owners across the local area.

We offer volunteering opportunities to people from all sectors of the community who wish to support our work in our animal centre and charity shop. Volunteer roles include Trusteeship, general animal care, cat socialisation, dog walking, foster care, retail assistants (in both customer facing and stock sorting & distribution roles) and fundraising roles.

Our volunteers make a significant contribution to the care of the animals, both through direct animal facing roles and by securing vital funds to support the overall operation of the Branch whether through the shop or other fundraising activities.

The Trustees, themselves all volunteers, are most appreciative of the time and dedication of volunteers working in all aspects of the Branch.

#### **Summary of Achievements**

##### **Overview**

2023 was a year of change for the Branch which saw the retirement of Paul Gibson (Branch Manager) after over ten years service in late February, the development of a new partnership with the RSPCA Lancashire East Branch and the appointment of James Stevens the new joint Chief Executive Officer working across the two partner branches, as the Trustees sought to build on the achievements of previous years.

Sadly, the year also saw the loss of Ann Rimmer, who not only served on the Trustee Board but also oversaw the Branch's fostering scheme. Ann is sadly missed by her Trustee colleagues, staff and volunteers not only for her positive contribution and insight, but also her empathy, care and compassion for animals and people alike.

##### **Intake & Rehoming**

The Branch now has 25 foster carers and whilst not all are active at any one time, their contribution has helped the Branch see yet another increase in animal throughput and rehoming, at the end of the year there were 23 animals (19 dogs & 4 cats) in foster care. The Branch has also supported the growth of the fostering scheme at our partner branch, RSPCA Lancashire East Branch, to which we have regularly transferred cats in need of some additional rehabilitation prior to rehoming.

This support and the hard work of the dedicated animal care team under the leadership of Anne Mitchell (Animal Care Manager) supported by Sophie Hubble (Business Manager); Sophie manages the reception team who act as the first point of contact with potential adopters; saw the Branch increase the number of animals accepted into care from 386 animals (137 dogs, 241 cats & 8 other animals) in 2022 to 435 animals (165 dogs, 270 cats & 0 other animals) in 2023, a 12.7% increase in the number of animals admitted.

Despite the complex nature of the animals for which the Branch is caring, last year saw a 24.0% increase in the number of animals rehomed, up from 271 animals (87 dogs, 183 cats & 1 other animal) in 2022 to 336 animals (126 dogs, 210 cats & 0 other animals) last year.

The Branch's focus remains supporting those animals rescued by the RSPCA inspectorate and as a consequence it does not normally accept animals direct from the public.

# **RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 DECEMBER 2023***

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An inevitable consequence of accepting hundreds of sick, injured, abandoned and abused animals is that some cannot be successfully rehabilitated. However, despite a near 13% increase in animal intake, the Branch actually saw a 34.5% fall in the number of animals euthanased on veterinary or behavioural grounds last year: down from 55 in 2022 to just 36 animals in 2023.

The Branch continues to contract a block of ten cat pens to Cats Protection and the Trustees remain grateful to our partner charity for the contribution this provides towards the operating costs of the animal centre.

The My Vet practice operated by Myerscough Vets, was closed to the public towards the end of last year and, whilst the lease still has some months to run, the Trustees have yet to make a decision on the future utilisation of the building. Whilst the rental income this provided was a welcome contribution to Branch operating costs it represented less than 2.5% of Branch income last year.

#### **Eastbank Street Charity Shop**

Last year was another positive year for the charity shop which generated a net profit of £43,183 after operating costs, up from £41,306 the previous year.

The retail team, under the leadership of Bev Fawcett (Charity Shop Manager) and her deputy, Sharon Cook together with a small but loyal band of volunteers have once again worked extremely hard to sort out the thousands of items donated to the shop by the public and generate valuable funds for the Branch.

#### **Branch Administration & Management**

In preparation for the retirement of Paul Gibson, the Board took the decision to develop a new partnership with the RSPCA Lancashire East Branch, under which James Stevens (Chief Executive Officer) works in a CEO role across the two branches.

With his appointment as joint CEO for the Lancs East and Southport branches, James has seen his previous 23 year career with the national RSPCA, his last role being Assistant Director Field Operations (North), come full circle as these were two of the branches he first supported in 1999 in his then role of Branch Development Adviser acting as the liaison between the national charity and a number of NW branches.

Paul's retirement and the appointment of the joint CEO also resulted in changes within the day-to-day Branch management structure of the Branch with Sophie Hubble promoted to the role of Business Manager.

In this role Sophie is responsible for the day-to-day processing of Branch receipts and payments, working closely with Andrew Chong (book-keeper) in the preparation of the monthly management accounts, she is also line manager of the reception and retail teams.

#### **Thank You**

The Trustees would like to thank all staff and volunteers for their hard work and dedication during 2023 without whom the Branch would not have been able to provide its much needed animal welfare services.

# **RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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#### **Financial review**

The total incoming resources for the year amounted to £654,652 (2022: £722,882), including legacies and grants of £336,188 (2022: £471,647). Expenditure in the year amounted to £497,673 (2022: £458,418). After realised gains of £1,417 (2022: £614) the Branch recorded a surplus for the year of £158,396 (2022: surplus of £265,078).

The Trustees continue to carefully manage funds and the past year has seen changes introduced to further improve financial reporting across the Branch and ensure the Trustees and senior management are better able to make informed decisions before committing to future spending.

#### **Investment Policy and Objectives**

The Branch has a small investment holding of £Nil (2022: £88,000), the bulk of reserves are held in a range of current, immediate access and notice bank accounts.

#### **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 unrestricted funds equivalent to at least 18 months of expenditure: based on 2023 expenditure levels this equates to £746,510.

As at 31 December 2023 the Branch had unrestricted/undesignated cash reserves of £623,968 or 15 months operating costs, based on the target reserve figure of £746,510. The Trustees regularly review this policy to ensure there are sufficient reserves to meet all liabilities.

# **RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

## **TRUSTEES REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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### **Plans for future periods**

The most immediate objective of the Trustees is for the Branch to once again secure a full five year unconditional licence from the national Society (the animal centre is relicensed every five years with ongoing annual inspections), without a licence the animal centre cannot operate. The relicensing visit is scheduled for late 2024.

Subject to the centre again achieving an unconditional licence there are no current plans to redevelop any of the existing centre facilities, however the Trustees recognise the need to repair and refurbish the stable building (aka the Goat Shed) at the front of the property which is showing signs of weather damage and deterioration.

Review whether or not it is in the interests of the Branch to become a Charitable Incorporated Organisation (CIO), the national RSPCA has recently amended the Society Rules to facilitate branches becoming CIOs which offers additional protections to the Branch and the Board of Trustees. Over the next two years the Society is helping support branches wishing to become CIOs by not only making a contribution to the legal costs involved but also working with the Charity Commission to facilitate the process.

Last year saw the launch of the new partnership with the RSPCA Lancashire East Branch, the longer term aim of which is that the two Branches will share knowledge and experience whilst reducing long term costs. This project remains in its infancy but offers exciting potential for the longer term development of both partners.

2023 also saw the launch of the new North West Animal Group (NWAG), an embryonic partnership between the eight RSPCA branches operating animal centres across the region; it is hoped that working together these branches might secure additional support from the national RSPCA.

### **Objectives for 2024**

To successfully secure a new five year licence from the national RSPCA.

To repair and refurbish the stable block/goat shed at the front of the premises.

To consider whether it is appropriate for the Branch to seek CIO status and, deemed appropriate by the Trustee Board, work with the Society to achieve this aim.

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.

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### 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 a Trustee Board elected annually at the Branch AGM. 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 Officer 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:

Dr David West - Chair

Ms Anne Corbishley – Vice Chair

Mr Stewart Watson – Treasurer (retired: 22 June 2023) & Acting Deputy Treasurer (appointed: 22 June 2023)

Ms Bryony Brand – Treasurer (appointed: 22 June 2023)

Mr R James – Secretary (resigned: 22 June 2023)

Mr James (Jim) Rimmer – Secretary (appointed: 22 June 2023)

Mr David Frew

Mr Paul Gibson (appointed: 22 June 2023)

Mr Michael Hughes (resigned: 22 June 2023)

Mrs Sue James

Mr John Trotter

Mrs Rita Trotter

Mrs Anne Rimmer (deceased: 27 August 2023)

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## TRUSTEES REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### 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.

### Key Management Personnel

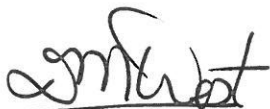
During the year, the Trustees, delegated the day-to-day responsibility for the running of the charity to the following Senior Management Team (SMT):

- James Stevens - Chief Executive Officer (appointed: 6 February 2023)
- Paul Gibson - Branch Manager (retired: 26 March 2023)
- Sophie Hubble - Business Manager (appointed: 6 February 2023)
- Anne Mitchell - Animal Care Manager
- Beverley Fawcett - Charity Shop Manager

The Trustees and SMT were supported by the following branch support staff from the National Society:

- Denise McCabe, Branch Partnership Manager

Approved by order of the Board of Trustees on 8 April 2024 and signed on its behalf by:



Dr D M West  
Trustee

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

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I report to the trustees on my examination of the financial statements of RSPCA Southport, Ormskirk and District Branch (the charity) for the year ended 31 December 2023.

#### **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 Accountants LLP**

M Taylor FCA  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN



Dated: 9<sup>th</sup> April 2024

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	351,883	-	351,883	455,810	29,000	484,810
Charitable activities	4	155,791	-	155,791	95,869	-	95,869
Other trading activities	5	140,010	-	140,010	140,792	-	140,792
Investments	6	6,968	-	6,968	1,411	-	1,411
<b>Total income</b>		<b>654,652</b>	<b>-</b>	<b>654,652</b>	<b>693,882</b>	<b>29,000</b>	<b>722,882</b>
<b>Expenditure on:</b>							
Raising funds	7	39,955	-	39,955	37,414	-	37,414
Charitable activities	8	454,718	3,000	457,718	395,004	26,000	421,004
<b>Total expenditure</b>		<b>494,673</b>	<b>3,000</b>	<b>497,673</b>	<b>432,418</b>	<b>26,000</b>	<b>458,418</b>
Net gains on investments	13	1,417	-	1,417	614	-	614
<b>Net income/(expenditure)</b>		<b>161,396</b>	<b>(3,000)</b>	<b>158,396</b>	<b>262,078</b>	<b>3,000</b>	<b>265,078</b>
Transfers between funds		-	-	-	1,000	(1,000)	-
<b>Net movement in funds</b>	10	<b>161,396</b>	<b>(3,000)</b>	<b>158,396</b>	<b>263,078</b>	<b>2,000</b>	<b>265,078</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		2,217,821	3,000	2,220,821	1,954,743	1,000	1,955,743
<b>Fund balances at 31 December 2023</b>		<b>2,379,217</b>	<b>-</b>	<b>2,379,217</b>	<b>2,217,821</b>	<b>3,000</b>	<b>2,220,821</b>

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

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## BALANCE SHEET

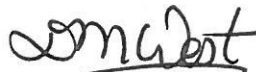
AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1,454,146		1,492,700
<b>Current assets</b>					
Stocks	16	395		395	
Debtors	17	323,161		465,782	
Investments	18	-		88,000	
Cash at bank and in hand		623,968		192,310	
			947,524		746,487
<b>Creditors: amounts falling due within one year</b>	19	(22,453)		(18,366)	
Net current assets			925,071		728,121
<b>Total assets less current liabilities</b>			2,379,217		2,220,821
<b>Income funds</b>					
Restricted funds	20		-		3,000
<u>Unrestricted funds</u>					
Fixed asset funds	21	1,454,146		1,492,700	
General unrestricted funds		925,071		725,121	
			2,379,217		2,217,821
			2,379,217		2,220,821

The financial statements were approved by the Trustees on 8<sup>th</sup> April 2024



Mr S Watson  
Trustee



Dr D M West  
Trustee

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies

##### Charity information

RSPCA Southport, Ormskirk and District Branch is an unincorporated Charity registered with the Charity Commission.

#### 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 £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. 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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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 SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 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.

#### 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	25% reducing balance
Motor vehicles	25% on cost

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Stocks

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

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

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

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies (Continued)

##### 1.10 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

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

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

##### 1.11 Taxation

The charity is exempt from tax on its charitable activities.

##### 1.12 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.

##### 1.13 Retirement benefits

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

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 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	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	10,543	12,267	-	12,267
Legacies receivable	335,194	426,313	29,000	455,313
Grants	994	16,334	-	16,334
Donated goods and services	2,000	2,000	-	2,000
Gift aid donations and tax refunds	3,152	(1,104)	-	(1,104)
	<u>351,883</u>	<u>455,810</u>	<u>29,000</u>	<u>484,810</u>

#### 4 Income from charitable activities

	2023	2022
	£	£
Adoption and re-homing	51,455	36,800
Boarding and neutering	104,336	59,069
	<u>155,791</u>	<u>95,869</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>155,791</u>	<u>95,869</u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events and collections	32,098	35,935
Shop income	82,067	75,430
Lease rental income	24,131	28,593
Commissions received	1,714	834
	<u>          </u>	<u>          </u>
Other trading activities	140,010	140,792
	<u>          </u>	<u>          </u>

### 6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	6,968	1,411
	<u>          </u>	<u>          </u>

### 7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Other fundraising costs	3,152	3,290
Staff costs	33,390	30,848
	<u>          </u>	<u>          </u>
	36,542	34,138
	<u>          </u>	<u>          </u>
<b>Trading costs</b>		
Operating charity shops	3,413	3,276
	<u>          </u>	<u>          </u>
Total costs	39,955	37,414
	<u>          </u>	<u>          </u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Expenditure on charitable activities	Animal welfare 2023 £	Animal welfare 2022 £
<b>Direct costs</b>		
Staff costs	304,912	265,976
Depreciation and impairment	38,554	38,887
Rates and water	5,540	6,883
Insurance	1,673	1,790
Shelter electricity	23,035	20,425
Telephone	2,385	2,237
Sundry	3,745	4,172
Vehicle expenses and insurance	1,180	1,804
Shelter repairs	15,681	16,547
Vets fees and pharmaceuticals	12,677	23,741
Shelter food and inoculations	4,001	3,309
Protective clothing	1,394	640
Cleaning, waste and pest control	16,762	10,453
Hire charges	8,181	7,380
Bank charges	1,635	1,397
Notional costs of donated goods	2,000	2,000
Bookkeeping and accountancy	9,912	9,092
	<u>453,267</u>	<u>416,733</u>
<b>Share of support and governance costs (see note 9)</b>		
Governance	4,451	4,271
	<u>457,718</u>	<u>421,004</u>
<b>Analysis by fund</b>		
Unrestricted funds	454,718	395,004
Restricted funds	3,000	26,000
	<u>457,718</u>	<u>421,004</u>
9 Support costs allocated to activities	2023 £	2022 £
Governance costs	<u>4,451</u>	<u>4,271</u>
<b>Analysed between:</b>		
Animal welfare	<u>4,451</u>	<u>4,271</u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 9 Support costs allocated to activities (Continued)

	2023	2022
	£	£
<b>Governance costs comprise:</b>		
NW Region Branch	551	551
Independent Examiner Fees	3,900	3,720
	<u>4,451</u>	<u>4,271</u>

Governance costs includes payments to the accountants of £3,900 and (2022- £3,720) for independent examination.

10 Net movement in funds	2023	2022
	£	£
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	<u>38,554</u>	<u>38,887</u>

### 11 Trustees

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

Trustees' expenses paid for the year ended 31st December 2023 amounted to £Nil (2022: £Nil).

### 12 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	<u>16</u>	<u>16</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	310,486	270,600
Social security costs	22,480	21,121
Other pension costs	5,336	5,103
	<u>338,302</u>	<u>296,824</u>

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

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 13 Gains and losses on investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Gains/(losses) arising on:		
Revaluation of investments	1,417	614

#### 14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2023	2,037,931	51,653	7,500	2,097,084
At 31 December 2023	2,037,931	51,653	7,500	2,097,084
<b>Depreciation and impairment</b>				
At 1 January 2023	549,220	47,664	7,500	604,384
Depreciation charged in the year	37,557	997	-	38,554
At 31 December 2023	586,777	48,661	7,500	642,938
<b>Carrying amount</b>				
At 31 December 2023	1,451,154	2,992	-	1,454,146
At 31 December 2022	1,488,711	3,989	-	1,492,700

The carrying value of land included in land and buildings comprises:

	2023 £	2022 £
Freehold	160,057	160,057

#### 15 Financial instruments

	2023 £	2022 £
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	-	88,000

These are investments as detailed in note 18.

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

<b>16 Stocks</b>		<b>2023</b>	<b>2022</b>
		£	£
Raw materials and consumables		395	395
		<u>          </u>	<u>          </u>

<b>17 Debtors</b>		<b>2023</b>	<b>2022</b>
		£	£
<b>Amounts falling due within one year:</b>			
Trade debtors		27,247	17,024
Other debtors		293,304	446,095
Prepayments and accrued income		2,610	2,663
		<u>          </u>	<u>          </u>
		323,161	465,782
		<u>          </u>	<u>          </u>

Included within other debtors are legacy debtors of £293,304 (2022: £446,095 legacy debtor).

<b>18 Current asset investments</b>		<b>2023</b>	<b>2022</b>
		£	£
Unlisted investments		-	88,000
		<u>          </u>	<u>          </u>

<b>19 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
		£	£
Other taxation and social security		5,553	4,305
Trade creditors		7,756	5,754
Other creditors		3,910	3,304
Accruals and deferred income		5,234	5,003
		<u>          </u>	<u>          </u>
		22,453	18,366
		<u>          </u>	<u>          </u>

<b>20 Restricted funds</b>					
	<b>At 1 January</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>At 31</b>
	<b>2023</b>	<b>resources</b>	<b>expended</b>		<b>December</b>
	£	£	£	£	<b>2023</b>
					£
	3,000	-	(3,000)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 20 Restricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
	1,000	29,000	(26,000)	(1,000)	3,000
	<u>1,000</u>	<u>29,000</u>	<u>(26,000)</u>	<u>(1,000)</u>	<u>3,000</u>

### 21 Unrestricted funds

The unrestricted funds of the charity comprise of the unexpended income which is not subject to specific conditions by donors and grantors as to how it may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Fixed asset fund	1,492,700	-	(38,554)	-	-	1,454,146
General funds	725,121	654,652	(456,119)	-	1,417	925,071
	<u>2,217,821</u>	<u>654,652</u>	<u>(494,673)</u>	<u>-</u>	<u>1,417</u>	<u>2,379,217</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
Fixed asset fund	1,531,587	-	(38,887)	-	-	1,492,700
General funds	423,156	693,882	(393,531)	1,000	614	725,121
	<u>1,954,743</u>	<u>693,882</u>	<u>(432,418)</u>	<u>1,000</u>	<u>614</u>	<u>2,217,821</u>

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	1,454,146	-	1,454,146	1,492,700	-	1,492,700
Current assets/(liabilities)	925,071	-	925,071	725,121	3,000	728,121
	<u>2,379,217</u>	<u>-</u>	<u>2,379,217</u>	<u>2,217,821</u>	<u>3,000</u>	<u>2,220,821</u>

The fixed assets fund represents non-liquid funds which are equivalent to the net book value of fixed assets as shown in note 14 to the Accounts.

The Trustees consider that a prudent level of free funds would be approximately £746,000, which would enable the Charity to continue to operate without further income for at least one and a half years. The current free funds stand at £925,071.

### 23 Related party transactions

During the year the charity entered into the following transactions with related parties:

RSPCA National fundraising income of £23,094 (Door to Door)  
RSPCA North Region £104,336 (Boarding fees)  
RSPCA North Region £678 (Pharmaceutical recharges)

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# Accounts

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# **RSPCA Southport Ormskirk & District Branch**

## **The Branch Trustees' Report**

**For the Year Ended 31 December 2022**

The Trustees present their report with the financial statements of the charity for the year ended 31 December 2022.

The financial statements 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).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Branch is an unincorporated charitable association and a separately registered charity to that of the national RSPCA (the Society), carrying out its direct animal welfare work in the areas of North Sefton and parts of West Lancashire. It operates as an autonomous branch subject to the RSPCA Rules for Branches (as updated).

The Branch Committee Members are elected Trustees. All new Trustees are briefed on their responsibilities prior to their acceptance of the role. The Committee has the power to co-opt up to three persons (at any one time) to serve as Committee Members and may appoint new Trustees to fill casual vacancies arising during the year. The Trustees hold monthly meetings at which decisions are made. The day-to-day running of the animal centre and charity shop is delegated to the Branch Manager under the line management of the Branch Chair.

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 require 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 income and expenditure for that period. In preparing those financial statements, the Trustees are required to:

Select suitable accounting policies and apply them consistently

Observe the methods and principles in the Charity SORP

Make judgements and estimates that are reasonable and prudent

Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business

The Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps to ensure the prevention and detection of fraud and other irregularities.

### Internal Controls

The Branch Committee has put in place effective internal financial control systems. These safeguard the assets of the Branch, ensure the maintenance of proper accounting records and provide reliable financial information for use by the Branch Treasurer and the Committee. The key features are:

A clear organisational and management structure with defined responsibility and accountability

Proper control over income and expenditure

Authorisation limits for the purchase of goods, services and other commitments

A budgeting and forecasting system, coupled with monthly reviews against actual performance

The employment of an external accountant who provides all payroll and accounting activities

### Risk Management

The Trustees actively review the operational and financial risks that the Charity faces. The Trustees consider that they have put in place appropriate policies, procedures and controls that will mitigate the identified risks and assist in maintaining the future financial viability of the Branch. The Branch utilises a Risk Management Framework to identify significant risks, for example:

Our reliance upon legacies as a major source of income

Loss of reputation, income or confidence through error, fraud or other actions of Trustees or staff (Branch and national)

Loss of income or capital through poor investment decisions or the effects of a recession on investments and potentially on income

Insufficient number of Trustees and volunteers to support the activities of the Branch

Insufficient funds to continue to provide the determined level of service to the public and others

Difficulties in recruiting and retaining staff and volunteers of the required standard to provide the determined level of service

The Branch Committee keeps under regular review the Health and Safety requirements at both the Animal Centre and the Charity Shop. The Committee regularly examines the Accident Book and takes appropriate action with regard to all reported accidents. During 2022 there were no accidents requiring notification to the enforcing authority.

The Branch maintains a Risk Management Framework, Trustees' Code of Conduct and a Conflict of Interests Policy, together with a number of other management policies, which are reviewed annually.

## **OBJECTIVES AND ACTIVITIES**

### Objectives, Aims and Public Benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the Charity has met these requirements through its activities as described in this Report.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The objects of the Branch are “to promote kindness and to prevent or suppress cruelty to animals by all lawful means with particular reference to the area of operation of the Branch”. The key aims of the Branch are to care for mistreated or abandoned animals and to find suitable new homes for them. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals to rehome them to those who could not afford them or reasonably meet the ongoing costs.

The main activities of the Branch are the operation of the animal centre at New Cut Lane in Southport. The animals in our care receive veterinary treatment, vaccinations, flea and worm treatments and are neutered, micro-chipped and assessed before being rehomed. We support the RSPCA Inspectorate by taking in mistreated or abused animals.

During the year 377 animals were admitted by the Branch (134 dogs, 235 cats and 8 miscellaneous). The Branch prioritised the intake of the most vulnerable animals rescued by the RSPCA inspectorate (90.7% of total admissions). During the year 297 animals were rehomed or returned to their owner (100 dogs, 190 cats, 7 miscellaneous).

The Society's officers (as well as providing education, information and advice) rescue animals in distress and enforce 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.

We provide limited subsidised neutering of companion animals and veterinary treatment for sick or injured animals for those people in the branch area on low incomes and in receipt of certain benefits. This work helps to control animal populations and benefits those on means tested benefits by giving them financial help to neuter and microchip their pets, thereby helping them to meet legal requirements and promoting responsible pet ownership.

We offer pet care advice to the public and respond to enquiries about animals locally. The public benefits through the promotion of responsible pet ownership.

### Volunteers

We provide volunteering opportunities for those who wish to support our work including in the branch charity shop and animal centre and fundraising at the Fun Dog Show, the Christmas Fair and at other events. This benefits local people by providing the opportunity to make a difference, find purpose, make friends, reduce isolation, connect with their community and strengthen their CVs to improve employment opportunities. Without these volunteers the Branch would not be able to undertake the amount of animal welfare currently achieved.

During 2022 the Branch depended on the help of about 50 active volunteers, whose donation of their skills and time had a value worth several thousands of pounds. The Trustees would like to thank the Branch staff and volunteers for their hard work and dedication throughout the year.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable Activities, Developments, Activities & Achievements**

The Branch Committee continued to implement its agreed policies concerning the operation of the Branch. The Branch Manager's Report on pages 8-10 gives more details of the number of animals passing through the animal centre.

Unfortunately, the Branch Open Day was cancelled as the date sadly coincided with the death of HM Queen Elizabeth II, our Sovereign and Patron of the RSPCA.

Whilst the Branch cancelled its major summer fundraising event, it did hold a Christmas Fair the following December.

The total income raised from all fundraising activities and collections was £35,935.

In addition to fundraising activities and collections, the Branch raised over £75,000 through the sale of donated goods from its Charity Shop in Eastgate Street, this generated a net profit of approx £38,000 for Branch funds.

The Branch leasing agreement with Cats Protection (providing them with 10 cat pods) continued and in 2022 this contributed £28,593 towards the operation of the Branch animal centre.

## **FINANCIAL POLICIES AND REVIEW**

### **Reserves Policy**

The Branch holds reserves in order that its animal welfare services are maintained should there be a reduction in incoming resources. General reserves are those funds that are freely available for general purposes and are uncommitted.

The Trustees have established a policy of holding a level of free reserves that will enable the Branch to ensure the continuity of activities and the ability to adjust, in a measured way, to any significant change in resources. This is a level equivalent to one and a half year's total expenditure - currently this is of the order of £690,000. At 31 December 2022 the Branch had unrestricted free reserves of £725,121.

### **Investment policy and objectives**

The Trustees invest, until required, part of its capital and income not required for the immediate running of the Branch. The Trustees, bearing in mind the level of cash holdings, the forecast requirements during 2023 for planned capital projects and the budgeted running costs of the animal centre, agreed to retain a portion of its reserves on deposit with the Royal Bank of Scotland and The Nationwide Building Society. Additionally, a portion of funds held are invested in a 1-year business bond with The Hampshire Trust Bank. The breakdown of the amounts invested is shown in the Notes to the Financial Statements.

## **Financial Review**

The Statement of Financial Activity for the year is shown in the Notes to the Financial Statements together with the Audit Certificate.

The total unrestricted income received in the year 2022 was £693,882. Expenditure in the year was £432,418. There were realised and unrealised investment gains at the year-end of £614. The total net gain for the year 2022 was £262,078 compared with a deficit of £56,000 in 2021. Legacies recorded in the Accounts for 2022 were £426,313 (£111,200 in 2021).

The main fundraising activities of the Branch are animal adoptions, the charity shop, the Animal Centre Shop and Open Days. The Branch also leases 10 cat pens to fellow animal charity Cats Protection. In addition the Branch received £16,334 in grant income during the year.

Although the Trustees endeavour to reduce the Branch's reliance on legacy income, we continue to be dependent on the receipt of legacies for both day-to-day running costs and for financing capital projects.

The Branch makes full use of the Gift Aid Donation arrangements whereby donations made by income tax payers are increased by 25%.

## **FUTURE ACTIVITIES**

To recruit new volunteers for the charity shop, for the animal centre and to support fundraising events. The Branch has a small number of dedicated animal fosterers and in 2023 we hope to increase their number.

To develop new fundraising activities and to seek out new funding streams and ways to realise savings.

To hold volunteer evenings to thank our volunteers.

To review monthly the financial resources and commitments of the branch and take corrective action when required.

To continue the policy of offering the majority of our animal accommodation to the RSPCA Inspectorate for the care of cruelly treated and neglected animals,

To communicate with Branch members, supporters and volunteers and to further develop the awareness of the Branch by way of emails and social media.

To continue to be involved in the regional and national activities of the RSPCA.

To review on a regular basis the Health and Safety Risk Assessments for the New Cut Lane site and the charity shop.

To continue the use of the Operating Theatre by Greater Manchester Hospital veterinary surgeons.

### **APPROVAL OF THIS REPORT**

This Report was recommended for approval on Monday, 15 May, 2023 to be ratified at the AGM, and is signed on behalf of the Committee of Trustees by:

Dr David West

Branch Chairman, 15 May 2023

**RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total	
	Notes	2022	2022	2022	2021	2021	
		£	£	£	£	£	
<b>Income from:</b>							
Donations and legacies	3	455,810	29,000	484,810	152,206	9,000	161,206
Charitable activities	4	95,869	-	95,869	98,723	-	98,723
Other trading activities	5	140,792	-	140,792	111,883	-	111,883
Investments	6	1,411	-	1,411	527	-	527
<b>Total income</b>		<b>693,882</b>	<b>29,000</b>	<b>722,882</b>	<b>363,339</b>	<b>9,000</b>	<b>372,339</b>
<b>Expenditure on:</b>							
Raising funds	7	37,414	-	37,414	34,940	-	34,940
Charitable activities	8	395,004	26,000	421,004	385,286	8,000	393,286
<b>Total expenditure</b>		<b>432,418</b>	<b>26,000</b>	<b>458,418</b>	<b>420,226</b>	<b>8,000</b>	<b>428,226</b>
Net gains/(losses) on investments	13	614	-	614	870	-	870
<b>Net incoming/(outgoing) resources before transfers</b>		<b>262,078</b>	<b>3,000</b>	<b>265,078</b>	<b>(56,017)</b>	<b>1,000</b>	<b>(55,017)</b>
Gross transfers between funds		1,000	(1,000)	-	-	-	-
<b>Net movement in funds</b>		<b>263,078</b>	<b>2,000</b>	<b>265,078</b>	<b>(56,017)</b>	<b>1,000</b>	<b>(55,017)</b>
Fund balances at 1 January 2022		1,954,743	1,000	1,955,743	2,010,760	-	2,010,760
<b>Fund balances at 31 December 2022</b>		<b>2,217,821</b>	<b>3,000</b>	<b>2,220,821</b>	<b>1,954,743</b>	<b>1,000</b>	<b>1,955,743</b>

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

All income and expenditure derive from continuing activities.

**RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH**

**BALANCE SHEET**

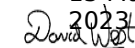
**AS AT 31 DECEMBER 2022**

	Notes	2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	14	1,492,700	1,531,587
<b>Current assets</b>			
Stocks	16	395	400
Debtors	17	465,782	77,806
Investments	18	88,000	87,386
Cash at bank and in hand		192,310	274,062
		746,487	439,654
<b>Creditors: amounts falling due within one year</b>	19	(18,366)	(15,498)
Net current assets		728,121	424,156
<b>Total assets less current liabilities</b>		<b>2,220,821</b>	<b>1,955,743</b>
<b>Income funds</b>			
Restricted funds	20	3,000	1,000
<u>Unrestricted funds</u>			
Fixed asset funds	21	1,492,700	1,531,587
General unrestricted funds		725,121	423,156
		2,217,821	1,954,743
		2,220,821	1,955,743

The financial statements were approved by the Trustees on 15 May



Mr S Watson  
Trustee

2023  


Dr D M West  
Trustee

# RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

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I report to the trustees on my examination of the financial statements of RSPCA Southport, Ormskirk and District Branch (the charity) for the year ended 31 December 2022.

#### **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 Accountants LLP**

##### **M Taylor FCA**

7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Dated: 18 May 2023

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# Accounts

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**RSPCA SOUTHPORT ORMSKIRK & DISTRICT BRANCH**  
**THE BRANCH TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Branch is an unincorporated charitable association and a separately registered charity to that of the national RSPCA (the Society), carrying out its direct animal welfare work in the areas of North Sefton and parts of West Lancashire. It operates as an autonomous branch subject to the RSPCA Rules for Branches (as updated).

The Branch Committee Members are elected trustees. All new trustees are briefed on their responsibilities prior to their acceptance of the role. The Committee has the power to co-opt up to three persons (at any one time) to serve as Committee Members and may appoint new trustees to fill casual vacancies arising during the year. The trustees hold monthly meetings at which decisions are made. The day-to-day running of the animal centre and charity shop is delegated to the Branch Manager under the line management of the Branch Chair.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom 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 income and expenditure for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the Charity

and for taking reasonable steps to ensure the prevention and detection of fraud and other irregularities.

### **Internal Controls**

The Branch Committee has put in place effective internal financial control systems. These safeguard the assets of the Branch, ensure the maintenance of proper accounting records and provide reliable financial information for use by the Branch Treasurer and the Committee. The key features are:

- i. A clear organisational and management structure with defined responsibility and accountability
- ii. Proper control over income and expenditure
- iii. Authorisation limits for the purchase of goods, services and other commitments
- iv. A budgeting and forecasting system, coupled with monthly reviews against actual performance
- v. The employment of an external accountant who provides all payroll and accounting activities

### **Risk Management**

The trustees actively review the operational and financial risks that the Charity faces. The trustees consider that they have put in place appropriate policies, procedures and controls that will mitigate the identified risks and assist in maintaining the future financial viability of the Branch. The Branch utilises a Risk Management Framework to identify significant risks, for example:

Our reliance upon legacies as a major source of income

Loss of reputation, income or confidence through error, fraud or other actions of trustees or staff (Branch and national)

Loss of income or capital through poor investment decisions or the effects of a recession on investments and potentially on income

Insufficient number of trustees and volunteers to support the activities of the Branch

Insufficient funds to continue to provide the determined level of service to the public and others

Difficulties in recruiting and retaining staff and volunteers of the required standard to provide the determined level of service

The Branch Committee keeps under regular review the Health and Safety requirements at both the animal centre and the charity shop. The Committee examines the accident book at each Committee Meeting and takes appropriate action with regard to all reported accidents. During 2021 there were no accidents requiring notification to the enforcing authority.

The Branch maintains a Risk Management Framework, Trustees'

Code of Conduct and a Conflict of Interests Policy, together with a number of other management policies, which are reviewed annually.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives, Aims and Public Benefit**

The trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the Charity has met these requirements through its activities as described in this Report.

Under the Charities Act 2011 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

The objects of the Branch are to promote kindness and to prevent or suppress cruelty to animals by all lawful means with particular reference to the area of operation of the Branch. The key aims of the Branch are to care for mistreated or abandoned animals and to find suitable new homes for them. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals to re-home them to those who could not afford them or reasonably meet the ongoing costs.

The main activities of the Branch are the operation of the animal centre at New Cut Lane in Southport. The animals in our care receive veterinary treatment, vaccinations, flea and worm treatments and are neutered, micro-chipped and assessed before being re-homed. We support the RSPCA Inspectorate by taking in mistreated or abused animals.

During the year 323 animals were admitted by the Branch (129 dogs, 194 cats). The Branch prioritised the intake of the most vulnerable animals rescued by the RSPCA inspectorate (86 % of total admissions). During the year 255 animals were rehomed (102 dogs, 153 cats).

The Society's officers (as well as providing education, information and advice) rescue animals in distress and enforce 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.

We provide subsidised or free micro-chipping of owned animals. We provide limited subsidised neutering of companion animals and veterinary treatment for sick or injured animals for those people in the branch area on low incomes and in receipt of certain benefits. This work helps to control animal populations and benefits those on means tested benefits by giving them financial help to neuter and microchip

their pets, thereby helping them to meet legal requirements and promoting responsible pet ownership.

We offer pet care advice to the public and respond to enquiries about animals locally. The public benefits through the promotion of responsible pet ownership.

### **Volunteers**

We provide volunteering opportunities for those who wish to support our work including in the branch charity shop and animal centre and fundraising at the Fun Dog Show, the Christmas Fair and at other events. This benefits local people by providing the opportunity to make a difference, find purpose, make friends, reduce isolation, connect with their community and strengthen their CVs to improve employment opportunities. Without these volunteers the Branch would not be able to undertake the amount of animal welfare currently achieved.

The number of volunteers and the time devoted to the branch was very severely impacted by the Covid-19 pandemic. We were only able to open the charity shop for about 75% of the year. Similarly, volunteering at the animal centre was restricted.

Despite this, during 2021 the Branch depended on the help of about 100 active volunteers, whose donation of their skills and time had a value worth several thousands of pounds. The trustees would like to thank the Branch staff and volunteers for their hard work and dedication throughout the year.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities, Developments, Activities & Achievements in 2021**

The Branch Committee continued to implement its agreed policies concerning the operation of the Branch. The Branch Manager's report on page 10 gives more details of the number of animals passing through the animal centre.

Covid-19 restrictions continued to impact on the activities of the Branch including the rehoming of animals, fundraising activities and the operation of the charity shop. The recruitment of volunteers and the work they were able to perform was also limited.

Branch Committee Meetings were mainly held online using Google Meet.

The staffing requirements of the Branch remained under review bearing in mind the use and capacity of the facilities and the Branch's overall financial position.

The Branch held an open day at the animal centre in September and a Christmas fair in December. These events raised £7,927.

The Branch Manager continued to contribute a bi-weekly item to the local newspaper which helped to advertise long-stay dogs and cats in care.

The Branch leasing agreement with Cats Protection (providing them with 10 cat pods) continued.

In March, the Branch joined the Association of Dog and Cats Homes (ADCH).

## **FINANCIAL POLICIES AND REVIEW**

### **Reserves Policy**

The Branch holds reserves in order that its animal welfare services are maintained should there be a reduction in incoming resources. General reserves are those funds that are freely available for general purposes and are uncommitted. The trustees have established a policy of holding a level of free reserves that will enable the Branch to ensure the continuity of activities and the ability to adjust, in a measured way, to any significant change in resources. This is a level equivalent to one and a half year's total expenditure - currently this is of the order of £630,000. At 31 December 2021 the Branch had unrestricted free reserves of £423,200.

### **Investment policy and objectives**

The trustees invest, until required, part of its capital and income not required for the immediate running of the Branch. The trustees, bearing in mind the level of cash holdings, the forecast requirements during 2021 for planned capital projects and the budgeted running costs of the animal centre, agreed to retain a portion of its reserves on deposit with the Royal Bank of Scotland and The Nationwide Building Society. Additionally, a portion of funds held are invested in a 1-year business bond with The Hampshire Trust Bank. The breakdown of the amounts invested is shown in the Notes to the Financial Statements.

### **Financial Review**

The Statement of Financial Activity for the year is shown in the Notes to the Financial Statements together with the Audit Certificate.

The total income received in the year 2021 was £363,300. Expenditure in the year was £420,200. There were realised and unrealised investment gains at the year-end of £900. The total net deficit for the year 2021 was £56,000 compared with a deficit of £181,200 in 2020. Legacies recorded as receivable in the Accounts for 2021 was £111,200 (£2,300 in 2020).

The main fundraising activities of the Branch are animal adoptions, the charity shop, the animal centre shop and open days. The Branch also leases 10 cat pens to fellow animal charity Cats Protection. Although the trustees endeavour to reduce the Branch's reliance on legacy income, we continue to be dependent on the receipt of legacies for both day-to-day running costs and for financing capital

projects.

The Branch makes full use of the Gift Aid Donation arrangements whereby donations made by income tax payers are increased by 25%.

### **FUTURE ACTIVITIES**

To recruit new volunteers for the charity shop, for the animal centre and to support fundraising events. The Branch has a small number of dedicated animal fosterers and in 2022 we hope to increase their number.

- i. To develop new fundraising activities and to seek out new funding streams and ways to realise savings.
- ii. To hold volunteer evenings to thank our volunteers.
- iii. To review monthly the financial resources and commitments of the branch and take corrective action when required.
- iv. To continue the policy of offering animal accommodation to the RSPCA Inspectorate to the extent of at least 50% and other Society branches by agreement,
- v. To communicate with Branch members, supporters and volunteers and to further develop the awareness of the Branch by way of newspaper articles, emails and social media.
- vi. To continue to be involved in the regional and national activities of the RSPCA.
- vii. To review on a regular basis the Health and Safety Risk Assessments for the New Cut Lane site and the charity shop.
- viii. To continue to use the new Operating Theatre for the Greater Manchester Hospital veterinary surgeons.

### **APPROVAL OF THIS REPORT**

This Report was recommended for approval on 16 May 2022 to be ratified at the AGM, and is signed on behalf of the Committee of Trustees by:

Dr David West, Branch Chairman  
16 May 2022

**RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH****STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Total Unrestricted funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	152,206	9,000	161,206	60,855
Charitable activities	4	98,723	-	98,723	93,029
Other trading activities	5	111,883	-	111,883	99,445
Investments	6	527	-	527	992
<b>Total income</b>		<b>363,339</b>	<b>9,000</b>	<b>372,339</b>	<b>254,321</b>
<b>Expenditure on:</b>					
Raising funds	7	34,940	-	34,940	35,040
<b>Charitable activities</b>					
Animal Welfare	8	253,731	8,000	261,731	263,417
Animal Re-homing		106,078	-	106,078	111,497
Welfare Assistance		25,477	-	25,477	27,066
<b>Total expenditure</b>		<b>420,226</b>	<b>8,000</b>	<b>428,226</b>	<b>437,020</b>
Net gains/(losses) on investments	13	870	-	870	1,516
<b>Net movement in funds</b>		<b>(56,017)</b>	<b>1,000</b>	<b>(55,017)</b>	<b>(181,183)</b>
Fund balances at 1 January 2021		2,010,760	-	2,010,760	2,191,943
<b>Fund balances at 31 December 2021</b>		<b>1,954,743</b>	<b>1,000</b>	<b>1,955,743</b>	<b>2,010,760</b>

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

All income and expenditure derive from continuing activities.

**RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH****BALANCE SHEET****AS AT 31 DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1,531,587		1,569,686
<b>Current assets</b>					
Stocks	16	400		600	
Debtors	17	77,806		20,705	
Investments	18	87,386		86,516	
Cash at bank and in hand		274,062		346,865	
			439,654		454,686
<b>Creditors: amounts falling due within one year</b>	19	(15,498)		(13,612)	
Net current assets			424,156		441,074
<b>Total assets less current liabilities</b>			1,955,743		2,010,760
<b>Income funds</b>					
Restricted funds			1,000		-
<u>Unrestricted funds</u>					
Fixed asset funds	20	1,531,587		1,569,686	
General unrestricted funds		423,156		441,074	
			1,954,743		2,010,760
			1,955,743		2,010,760

The financial statements were approved by the Trustees on .....

.....  
Mr S Watson  
Trustee

.....  
Mr D West  
Trustee

## RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF RSPCA SOUTHPORT, ORMSKIRK AND DISTRICT BRANCH

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I report to the trustees on my examination of the financial statements of RSPCA Southport, Ormskirk and District 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 , 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 Accountants LLP

M Taylor FCA  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Dated: .....

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# Accounts

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# **RSPCA Southport Ormskirk & District Branch**

## **The Branch Trustees' Report**

**For the Year Ended 31 December 2020**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT:**

The RSPCA Branch is an unincorporated charitable association and a separately registered charity to that of the RSPCA (the Society), carrying out its direct animal welfare work in the areas of North Sefton and parts of West Lancashire. It operates as an autonomous Branch subject to its Rules for Branches (as updated in 2006). The RSPCA (Society) is a Registered Charity and is constituted under the RSPCA Acts 1932 to 1958.

The Branch Committee Members, who were elected at the 2019 AGM, are Trustees of the Branch. All new Trustees are briefed on their responsibilities prior to their acceptance of the role. The Committee has the power to co-opt up to three persons (at any one time) to serve as Committee Members and may appoint new Officers to fill casual vacancies arising during the year. The names of the Branch Committee Members during 2020 are held on record. The Trustees hold monthly meetings at which decisions are made. The day-to-day running of the Animal Centre and Charity Shop is delegated to the Branch Manager under the line management of the Branch Chairman.

### **STATEMENT OF TRUSTEES RESPONSIBILITIES:**

Trustees are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom generally accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 1993, 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 principals in the Charity SORP;

Make judgements and estimates that are reasonable and prudent;

Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy, the financial position of the Charity and which will enable them to ensure that the financial statements comply with applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Internal Controls:

The Branch Committee has put in place effective internal financial control systems. These safeguard the assets of the Branch, ensure the maintenance of proper accounting records and provide reliable financial information for use by the Hon Treasurer and the Branch Committee. The key features are: -

A clear organisational and management structure with defined responsibility and accountability;

Proper control over income and expenditure;

Authorisation limits for the purchase of goods, services and other commitments;

A budgeting and forecasting system, coupled with monthly reviews against actual performance; and

The employment of an external accountant who provides all payroll and accounting activities.

#### Risk Management:

The Trustees actively review the operational and financial risks that the Charity faces. The Trustees consider that it has put in place appropriate policies, procedures and controls that will mitigate the identified risks and assist in maintaining the future financial viability of the Branch. The Branch utilises a Risk Management Framework to identify significant risks, for example:

Our reliance upon legacies as a major source of income;

Loss of reputation, income or confidence through error, fraud or other actions of Trustees or staff (Branch, regional and national);

Loss of income or capital through poor investment decisions or the effects of a recession on investments and potentially on income;

Insufficient number of Trustees and Volunteers to support of the activities for the Branch;

Insufficient funds to continue to provide the determined level of service to the public and others; and

Difficulties in recruiting and retaining staff and volunteers of the required standard to provide the determined level of service.

The Branch Committee keeps under regular review the Health and Safety requirements at both the Animal Centre and the Charity Shop. The Committee examines the Accident Book at each Committee Meeting and takes appropriate action with regard to all reported accidents. During 2020 there were no accidents to any employee requiring notification to the enforcing authority.

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

The Branch maintains a Risk Management Framework, Trustees' Code of Conduct and Conflict of Interests Policy, together with a number of other management policies, which are reviewed annually.

## OBJECTIVES AND ACTIVITIES:

### Objectives, Aims and 'Public Benefit':

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the Charity has met these requirements through its activities as described in this Report.

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

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This 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. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The following sections of this report highlight the Branch's main activities and demonstrate the benefit provided to the public.

All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

The key aim of the Branch is to find suitable homes for as many of the accepted animals as possible, and to provide for the welfare of mistreated or abandoned animals. Our policy to charge a reasonable Adoption Fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home to those who could not afford them or reasonably meet the ongoing costs.

The main activities are the operation of the Animal Centre at New Cut Lane Southport. Animals in our care receive veterinary treatment, vaccination, flea'd, wormed, neutered, micro-chipped and are assessed before being re-homing. We support the RSPCA Inspectorate by taking in, mistreated or abandoned animals.

We provide subsidised or free micro-chipping of 'owned' animals. We provide limited subsidised neutering of companion animals and veterinary treatment for sick or injured animals for those people in the branch area on low incomes and in receipt of certain benefits. This is administered for the Branch by Independent Veterinary Care (IVC) Ltd through a business arrangement.

Other services provided include free animal care advice and micro-chipping as finance allows. Volunteering opportunities are also available for those who wish to support our work by trusteeship, animal care, and in our many and varied fund-raising activities.

Volunteers:

Volunteers make a significant contribution to the management, funding and overall operation of the Charity. This includes care of the animals at the Animal Centre, dog walking and home checking. Volunteers also assist with fund-raising in many ways: the Charity Shop, collections, emptying collection boxes and at the Annual Fun Dog Show and Christmas Fair. The Trustees, as well as their responsibilities for the management of the charity, attend Regional Board Meetings, Inter Branch Animal Welfare Group Meetings and other activities organised on a regional or national level.

The number of volunteers and the time devoted to the branch was very severely impacted by the Covid-19 pandemic. The Charity Shop was only able to be open for 25% of the year. Similarly, the volunteering at the Animal Centre was reduced by some 25% as volunteers were either previously infrequent attendees or some of the older volunteers were unable to attend. It is estimated that the total time given in 2020 by Volunteers to the Charity is of the order of 5,000 hours by some 80 individuals with an estimated value of £50,000. (2019: 11,000 hours, 135 volunteers, estimated value of £95,000,) In 2020 we did not hold a Christmas Fayre or a Fun Dog Show and it was not necessary to use the parking facilities usually offered by the owners of the farm premises across the road.

## ACHIEVEMENT AND PERFORMANCE:

Charitable activities, Developments, Activities & Achievements in 2020:

The Branch Committee continued to implement its agreed policies concerning the operation of the Branch. The Branch Manager's Report on page 9 gives details of the number of animals passing through the Animal Centre. In the Annual Report for 2019 the Branch Committee set out a number of the priority objectives during 2020.

From March 2020 the Covid-19 Regulations severely impacted on the activities of the Branch in the re-homing of animals, fundraising activities and the operation of the Charity Shop. A strict adoption process was implemented which had been approved by Department for Environment, Food and Rural Affairs (Defra) during the pandemic. This was updated as Government Covid-19 guidance varied by specific local and / or national restrictions. Nevertheless, the achievements made in the year include: -

The Branch Committee Meetings were held using Google Meet. Whilst successful face to face meetings give Trustees the ability to be more involved.

The Trustees are aware of the dependence of the Branch on legacies and a Finance Working Group consisting of Trustees and the Branch Manager met on several occasions to seek possible cash savings or the means to increase income.

The staffing requirement of the branch was constantly under review bearing in mind the use & capacity of the facilities and the Branch's overall financial position.

The recruitment of volunteers and the work they were able to perform was limited by the Covid-19 restrictions.

The branch further developed the staff training policy.

The Shop Coordinator continued to use EBay for the sale of Charity Shop items.

The re-homing of animals continued within the Government Covid-19 guidance, RSPCA and Defra restrictions.

The care of animals by fostering continued which was successful.

The fund-raising activities were severely restricted, but the Branch did achieve a successful Christmas Draw which raised £2,222

A number of fundraising projects were organised by Animal Centre staff which raised over £4,800.

The Trustees reviewed, on a monthly basis, the financial resources and commitments of the branch and took corrective action when required.

The number and percentage of RSPCA Inspectorate animals accepted by the branch continued at a high level.

Action was continuously taken to ensure that the Branch complied with the Data Protection Act 2018.

The communication with Members, supporters, volunteers and the general public was further developed by way of Newsletters, emails and social media.

The awareness of the branch was further developed using social media.

The Branch Manager continued to contribute a bi-weekly item to the local newspaper.

The opportunity was taken to 'advertise' long-stay dogs and cats in the Branch Manager's column.

The computer systems at the Animal Centre and Charity Shop continued to be developed.

The branch continued to be involved in the regional and national activities of the RSPCA.

The Branch leasing agreement with Cats Protection providing them with 10 Cat Pods continued.

The branch reviewed, on a regular basis, the Health and Safety Risk Assessments for the New Cut Lane site and the Charity Shop.

Branch properties were maintained to a high standard.

The Operating Theatre set up in the Branch for the use of Greater Manchester Animal Hospital's veterinary surgeons continued to be a great asset. However, GMAH staffing issues prevented full and consistent use.

The Trustees agreed to the training a member of our staff to assist during operations.

An application was made to join the Association of Dog and Cats Homes (ADCH) towards the end of the year.

Joint sub-committee meetings took place with the Trustees of Liverpool Branch with a view to a merger. By reason of the continued delay in the sale of the former Halewood Animal Centre site it was agreed to put merger plans on hold

The Trustees of the Branch became incorporated on 11 March 2020 by order of the Charity Commission for England and Wales

#### FINANCIAL POLICIES AND REVIEW FOR 2020:

##### Reserves Policy:

The Branch holds reserves in order that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. General Reserves are those funds that are freely available for general purposes and are uncommitted. The Trustees have established a policy of holding a level of free reserves that will enable the Branch to ensure a continuity of activities and the ability to adjust, in a measured way, to any significant change in resources. The Branch has determined this to be equivalent to one and a half year's total expenditure - currently this is of the order of £650,000. At 31st December 2020 the Branch had unrestricted free reserves of £441,100. A further sum of £14,000 had previously been designated for future capital development at the Animal Centre. These include works associated with the Staff Base / Grooming Unit at the New Cut Lane site and roof repairs at the Charity Shop.

##### Investment policy and objectives:

The Trustees invest, until required, part of its capital and income not required for the immediate running of the Branch. The Trustees, bearing in mind the level of cash holdings, the forecast requirements during 2021 for planned capital projects and the budgeted running costs of the Animal Centre, agreed to retain a portion of its reserves on deposit with the Royal Bank of Scotland and The Nationwide Building Society. Additionally, a portion of funds held are invested in a 1-year business bond with The Hampshire Trust Bank. The breakdown of the amounts invested is shown in the Notes to the Financial Statements.

## The Financial Review for 2020:

The Statement of Financial Activity for the year is shown in the Notes to the Financial Statements together with the Audit Certificate.

The total income received in the year 2020 was £254,300. Expenditure in the year was £437,000. There were realised and unrealised investment gains at the year-end of £1,500. The total net deficit for the year 2020 was £181,200 compared with a deficit of £35,400 in 2019. Legacies recorded in the Accounts for 2020 were £2,300 (2019: £95,500).

The main fund-raising activities of the Branch are Re-homing Fees, the Charity Shop, the Animal Centre Shop, Open Days and other Fund-raising events all of which were severely impacted upon by the Pandemic. The overall financial result, however, demonstrates how dependent the Branch is on the receipt of legacies for both day-to-day running costs and the financing capital projects. Reference to this is shown in the Risk Management section of this Report. The Branch cannot anticipate legacy income in advance. Consequently, the Trustees have continued to seek activities to reduce our reliance on them.

The Branch makes full use of the Gift Aid Donation arrangements whereby donations made by Income Tax payers are increased by 25%.

In accordance with charity accounting requirements (SORP 2005) the charitable activity costs of the Branch have been allocated to three headings, representing the following functions:

Animal Re-homing: Receiving and re-homing of donated animals involving neutering and micro-chipping;

Animal Welfare: Animal welfare work of animals in the care of the branch;

Welfare Assistance: Assistance to qualifying people with vet fees, neutering and micro-chipping for their own animals.

## FUTURE ACTIVITIES:

The Branch Committee recognises that our work will need to continue within Department for Environment, Food and Rural Affairs Regulations and the updated Government Covid-19 guidance and Regulations varied by specific local and / or national restrictions. The Branch will endeavour to achieve its stated objectives in 2021 which includes: -

The Branch Committee Meetings continued to be held using Google Meet. Face to face Meetings will be held when Regulations allow.

The Trustees are aware of the dependence of the Branch on legacies and a Finance Working Group will continue to meet to seek possible cash savings or the means to increase income.

To review the staffing requirements of the Animal Centre bearing in mind the use & capacity of its facilities and the Branch's overall financial position.

To continue to recruit, when possible, volunteers for the Charity Shop, Fund-raising activities and tasks at the Animal Centre.

To continue the successful care of animals by fostering which is an activity overseen by specific Trustees.

To further develop our staff training policy.

To seek new fund-raising activities when the Pandemic allows.

To continue the 'Volunteer Evenings' as a 'thank you' to our many volunteers.

To review monthly the financial resources and commitments of the branch and take corrective action when required.

To continue the policy of offering animal accommodation to the RSPCA Inspectorate to the extent of at least 50% and other Society branches by agreement,

To ensure that the Branch continues to comply with the Data Protection Act 2018 and the GDPR.

To communicate with RSPCA Members, supporters, volunteers and others by way of newspaper articles, emails and social media.

To further develop the awareness of the branch by advertising in local newspapers, social media, and in collaboration with other charities and organisations viewed as appropriate.

To ensure that computer systems at the Animal Centre and Charity Shop are up to date.

To continue to be involved in the regional and national activities of the RSPCA.

To review the Branch Development Plan in conjunction with the Regional and National Development Plans where applicable.

To review on a regular basis the Health and Safety Risk Assessments for the New Cut Lane site and the Charity Shop.

To discuss, and provide, practical assistance to other local RSPCA branches brought about by changes to their funding and other major events.

To maintain Branch properties to a high standard and

To seek out new funding streams and ways to realise savings by working closely with other neighbouring branches.

To continue to use the newly setup Operating Theatre for the Greater Manchester Hospital veterinary surgeons.

#### APPROVAL OF THIS REPORT:

This Report was recommended for approval on 30th June 2021 to be ratified at the AGM, and signed on behalf of the Committee of Trustees by:

Dr David West, Branch Chairman

16 August 2021

**RSPCA SOUTHPORT, ORMSKIRK & DISTRICT**  
**BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	60,855		60,855	147,966
<b>Charitable activities</b>					
Animal welfare	5	93,029		93,029	93,762
Other trading activities	3	99,040		99,040	115,418
Investment income	4	1,397		1,397	1,379
<b>Total</b>		<b>254,321</b>		<b>254,321</b>	<b>358,525</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	35,040		35,040	36,261
<b>Charitable activities</b>					
Animal welfare	7	263,417		263,417	241,266
Animal Re-homing		111,497		111,497	104,566
Welfare Assistance		27,066		27,066	25,009
<b>Total</b>		<b>437,020</b>		<b>437,020</b>	<b>407,102</b>
Net gains on investments		1,516		1,516	13,155
<b>NET INCOME/(EXPENDITURE)</b>		<b>(181,183 )</b>		<b>(181,183 )</b>	<b>(35,422 )</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>2,191,943</b>		<b>2,191,943</b>	<b>2,227,365</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,010,760</b>		<b>2,010,760</b>	<b>2,191,943</b>

The notes form part of these financial statements

**RSPCA SOUTHPORT, ORMSKIRK & DISTRICT**  
**BRANCH**

**BALANCE SHEET**  
**31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	1,569,686		1,569,686	1,601,633
<b>CURRENT ASSETS</b>					
Stocks	13	600		600	600
Debtors	14	20,705		20,705	110,155
Investments	15	86,516		86,516	85,000
Cash in hand		346,865		346,865	408,622
		454,686		454,686	604,377
<b>CREDITORS</b>					
Amounts falling due within one year	16	(13,612)		(13,612)	(14,067)
<b>NET CURRENT ASSETS</b>		441,074		441,074	590,310
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,010,760		2,010,760	2,191,943
<b>NET ASSETS</b>		2,010,760		2,010,760	2,191,943
<b>FUNDS</b>	17				
Unrestricted funds:					
General fund				441,074	576,310
Designated fund					14,000
Fixed Assets fund				1,569,686	1,601,633
				2,010,760	2,191,943
<b>TOTAL FUNDS</b>				2,010,760	2,191,943

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

D West-Trustee

S Watson - Trustee

The notes form part of these financial statements

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
RSPCA SOUTHPORT, ORMSKIRK & DISTRICT  
BRANCH**

**Opinion**

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 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**

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 SOUTHPORT, ORMSKIRK & DISTRICT**  
**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.

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

- We obtained an understanding of the legal and regulatory frameworks applicable to the Charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities Act 2011, Employment regulation and Health and Safety legislation.
- We obtained an understanding of how the Charity is complying with those legal and regulatory frameworks by making inquiries to the management.
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit engagement team included:
  - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
  - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
  - Challenging assumptions and judgements made by management in its significant accounting estimates;
  - Identifying and testing journal entries; in particular any journal entries posted with unusual account combinations;
  - Reviewing material variation from our expectation in the income, expenses and balances;
- and
  - Assessing the extent of compliance with the relevant laws and regulations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or inherent misrepresentations, or through collusion.

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 SOUTHPORT, ORMSKIRK & DISTRICT**  
**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.

TLL Accountants Ltd  
Chartered Accountants  
& Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Date: 30<sup>th</sup> June 2021

This page does not form part of the statutory financial statements