ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WARRINGTON, HALTON AND ST HELENS BRANCH

England & Wales · Charity number 232259

Details

Other names	RSPCA WARRINGTON AND DISTRICT BRANCH, RSPCA WARRINGTON, HALTON AND ST HELENS BRANCH
Status	Registered
Legal form	Other
Registered	1963-12-19
Register	View on the Charity Commission register

Contact

Address	R S P C A Slutchers Lane Warrington WA1 1NA
Phone	01925650586
Email	contact@rspca-whs.org.uk
Website	www.rspca-whs.org.uk

Activities

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

Activities: Provides services to assist people within the branch area with veterinary treatment, neutering services, microchipping and advice; rehome unwanted animals and provide facilities for RSPCA inspectors to house case animals pending court cases.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WARRINGTON, HALTON AND ST HELENS.
- Cheshire West & Chester
- Halton
- St Helens
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£372,857	£288,092	-	-
2023-12-31	£289,132	£269,348	-	-
2022-12-31	£251,000	£332,934	-	-
2021-12-31	£173,367	£343,403	-	-
2020-12-31	£291,000	£298,977	-	-

Trustees

Name	Role	Appointed
Paul Thomas Draycott	Chair	2019-09-25
Andrew Michael DARBY		2025-06-28
Catherine Louise McGee		2022-03-31
Jacqueline Joyce DRAYCOTT		2018-03-28
Joanne Mary ASHBY		2025-06-28
Marie WORSLEY		2024-02-15

Accounts

RSPCA WARRINGTON, HALTON & ST HELENS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity registration number 232259 (England and Wales)

RSPCA WARRINGTON, HALTON & ST HELENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Draycott	
	Mrs J Draycott	
	C McGee	
	Ms M Worsley	(Appointed 15 February 2024)
Charity number (England and Wales)	232259	
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

RSPCA WARRINGTON, HALTON & ST HELENS

CONTENTS

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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 the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The objectives of the Branch are to promote the work and objectives of the National Society of the RSPCA, with particular reference to the areas covered by the Branch.

The primary aims are to provide proper care for animals which have been mistreated or neglected and to facilitate the rehoming of as many animals as possible, once they become available for rehoming.

This is achieved through providing accommodation for cats and dogs removed from their owners by RSPCA Inspectors due to welfare concerns. Whilst in our care the animals are treated for both physical and behavioural needs until they become available for rehoming

This is achieved through providing accommodation for cats and dogs removed from their owners by RSPCA Inspectors due to welfare concerns. Once animals become available for rehoming, in the majority of cases they are networked out to other RSPCA branches that focus on rehoming, to ensure a quick turnaround on the availability of spaces for case animals under the case boarding contract. The Branch also runs an animal clinic in Runcorn to provide low-cost treatment to animals whose owners are in receipt of certain benefits. Our volunteers provide invaluable support in the running of this service.

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

Achievements and Performance

In 2024 the branch took in a total of 261 animals; 139 cats and 122 dogs (207 animals in 2023). The vast majority of these were case animals, cared for by the Branch whilst prosecution cases were going through court. The rest were animals that had been signed over to the Inspectorate by their owners. The Branch rehomed a total of 113 cats and 76 dogs (170 in 2023)

The branch has continued to maintain its links with our surrounding branches and continues to support Altrincham branch by leasing them two kennels.

The Branch continues to focus on supporting the National Society, taking in cats and dogs which have been removed by RSPCA Inspectors due to concerns about their welfare. This provides the Branch with a basic level of income.

In recognition of the support given to the Inspectorate and the number of animals taken in on their behalf the National Society awarded the branch a monthly grant of £3,000 for 12 months (final payment due January 2025)

The branch has been increasing its fundraising by organising various events, including a stall at Delamere Forest, a focus on rehoming has also generated a significant increase in income. The branch also held a charity ball which raised over £2,000.

The National Society also started paying a limited time daily fee for animals that have been signed over for rehoming (Care Contribution Fund). As a result of the combination of fundraising activities, grants and legacies the branch has had its most successful year in a significant time

Achievements and performance
Objectives and public benefit statement

The Trustees have reviewed the outcomes and achievements of our objectives for the year, to ensure that we 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.

Advancement of Animal Welfare

Our animal welfare work, taking in animals for the Inspectorate benefits society at large and also aims to help people in need with the care of their animals. Under the Charities Act 2006 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. Our main activities, highlighted below, demonstrate 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.

Charitable activities pursued for the public benefit

We support RSPCA Inspectors by taking in, caring for, and rehabilitating animals which have been removed as a result of cruelty, neglect or abuse. The Society's Inspectorate rescues animals in distress or at risk and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions. The work is key to the prevention and suppression of currently, part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. We provide subsidised veterinary treatment via the clinic for animals that are sick or injured, whose owners are on low incomes and unable to meet the full cost of treatment. Animals in our care received veterinary and preventative care, including vaccination to help control the spread of zoonotic diseases. Dogs are microchipped to comply with the law at the earliest opportunity. Once animals become available for rehoming they undergo assessment, and all animals are neutered and microchipped.

Animals are rehomed at a reasonable cost to adopters. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this Charity, which is to reduce animal suffering. 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 interest of animals to rehome to those who could not afford to keep them.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, pre-adoption home visiting, fundraising, fostering, clinic support and involvement in all aspects of the running of the animal centre, from reception, to maintenance and animal care. This benefits local people by providing the possibility of doing voluntary work which is both compassionate and rewarding.

Financial review
The total incoming resources for the year amounted to £372,857 (2023: £289,132) including legacies and grants of £90,148 (2023: £105,854). Expenditures in the year amounted to £288,092 (2023: £269,348). The surplus for the year was £84,765 (2023: Surplus £19,784).

Reserves Policy
The Branch holds reserves in order that the service level for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted. The Trustees have established a policy of holding reserves of unrestricted funds equivalent to six months of expenditure. As of 31 December 2024 the Branch has free reserves of £159,382 which, at current levels, equates to 7 months charitable expenditure.

Investment Policy

Our policy remains unchanged, our surplus reserves will be held in a high interest account as we do not have the reserves to risk investing in equities.

Risk Review

Currently the major risk to the charity is the continuing monthly loss reducing the reserves. Meetings are held on a monthly basis. Reducing expenditure, driving efficiencies and generating new and additional income streams are a priority. We are working closely with the National Society to achieve this aim.Currently the major risk to the charity is the continuing monthly loss reducing the reserves. Meetings are held on a monthly basis. Reducing expenditure, driving efficiencies and generating new and additional income streams are a priority. We are working closely with the National Society to achieve this aim.

Plans for future periods

The Branch looks forward to 2025, with the following key objectives:

- Increase fundraising and community engagement activities throughout the year
- Continue implementing efficiency improvements to reduce operational costs, with a specific focus on reducing utilities usage
- Increase the number of, and skills of volunteers to enable more flexible operations whilst maintaining the highest level of animal care.
- The trustees are very aware of the recent announcement by the government to significantly increase employers National Insurance rates and the proposed increase in the Living Wage from April 2025.

Structure, governance and management

The charity is constituted as an unincorporated association. The Charity operates as an autonomous branch of the National RSPCA subject to its rules for branches.

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

Mr J Lavery	(Resigned 17 January 2025)
Mr P Draycott	
Mrs J Draycott	
S Davies	(Resigned 18 February 2025)
C McGee	
Ms T Hunter Smale	(Appointed 15 February 2024 and resigned 17 January 2025)
Ms M Worsley	(Appointed 15 February 2024)

The Trustees are fully briefed on their responsibilities as Trustees prior to their acceptance of the role and are issued with a guidance handbook on the role and responsibilities of a trustee. The Trustees are elected at the AGM and form a committee which governs the Branch.

The Trustees hold monthly meetings at which management decisions are made. The day to day running of the Branch is delegated to the Branch Operations Manager. Support and strategic direction is given by the Trustees.

The principal funding sources for the Branch for 2023 continued to be from fees paid by the National RSPCA for boarding and caring of case animals at Warrington Animal Centre.

The trustees' report was approved by the Board of Trustees.

P T Draycott

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PT DRAYCOTT

Trustee

Date: 27/4/25

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The law applicable to charities in England and Wales 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 of the charity for that year.

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

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

RSPCA WARRINGTON, HALTON & ST HELENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WARRINGTON, HALTON & ST HELENS

I report to the trustees on my examination of the financial statements of RSPCA Warrington, Halton & St Helens (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 - matter of concern identified
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

Dated: 24/06/25

P

RSPCA WARRINGTON, HALTON & ST HELENS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	177,222	-	177,222	144,664	-	144,664
Charitable activities	4	180,336	-	180,336	103,878	-	103,878
Other trading activities	5	15,227	-	15,227	40,587	-	40,587
Investments	6	72	-	72	3	-	3
Total income		372,857	-	372,857	289,132	-	289,132
Expenditure on:							
Charitable activities	7	272,228	15,864	288,092	253,354	15,994	269,348
Total expenditure		272,228	15,864	288,092	253,354	15,994	269,348
Net income/(expenditure) and movement in funds		100,629	(15,864)	84,765	35,778	(15,994)	19,784
Reconciliation of funds:							
Fund balances at 1 January 2024		58,753	750,703	809,456	22,975	766,697	789,672
Fund balances at 31 December 2024		159,382	734,839	894,221	58,753	750,703	809,456

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

RSPCA WARRINGTON, HALTON & ST HELENS

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**14**		734,839		750,703
Investments	**15**		1,252		1,252
			736,091		751,955
Current assets					
Stocks	**17**	1,000		1,000	
Debtors	**18**	65,489		63,890	
Cash at bank and in hand		162,723		93,437	
		229,212		158,327	
Creditors: amounts falling due within one year	**20**	(42,698)		(68,442)	
Net current assets			186,514		89,885
Total assets less current liabilities			922,605		841,840
Creditors: amounts falling due after more than one year	**21**		(28,384)		(32,384)
Net assets			894,221		809,456
The funds of the charity					
Unrestricted funds - general	**24**		159,382		58,753
Unrestricted funds - designated	**23**		734,839		750,703
			894,221		809,456

The financial statements were approved by the trustees on 24/6/25.

P. T. Draycott
P. T. DRAYCOTT
Trustee

1 Accounting policies

Charity information

RSPCA Warrington, Halton & St Helens is a local branch of the national RSPCA organisation. It is controlled by it's governing document which is the RSPCA branch rules and is an unicorporated charity

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds are items that the trustees have agreed to set aside for specific purposes. Further explanation of the nature of each fund is included in the notes to the financial statements.

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.

1 Accounting policies (Continued)

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.

The charity's primary activity is housing animals and the treatment and care of animals is mostly with the animals that are housed. The treatment of non-boarding animals is not material and, as such, has not been segregated within the accounts.

1.5 Expenditure

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

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

Support costs

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

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% p.a. straight line
Fixtures and fittings	15% p.a. reducing balance
Equipment	25% p.a. reducing balance
Motor vehicles	25% p.a. straight line

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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 Accounting policies **(Continued)**

1.9 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.

1.10 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.

1.11 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 Accounting policies **(Continued)**

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.

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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	53,174	38,810
Legacies	62,732	33,520
Grants	61,316	72,334
	177,222	144,664
Grants		
RSPCA Door to Door Grant	21,816	33,397
RSPCA General Grant	33,000	-
RSPCA Liverpool Branch	-	23,000
RSPCA Signed Over Grant	-	13,137
Department for Education	-	1,500
RSPCA National Society	-	1,300
Other	6,500	-
	61,316	72,334

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Housing animals		
Services provided under contract	145,211	88,307
Other income	35,125	15,571
	180,336	103,878

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	2,562	32
Shop income	12,665	40,555
Other trading activities	15,227	40,587

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	72	3

7 Expenditure on charitable activities

	Raising funds 2024 £	Raising funds 2023 £
Direct costs		
Staff costs	201,138	187,422
Depreciation and impairment	15,864	15,994
Direct costs	49,240	43,902
Animal care	13,123	16,167
	279,365	263,485
Share of support and governance costs (see note 9)		
Governance	8,727	5,863
	288,092	269,348
Analysis by fund		
Unrestricted funds - general	272,228	253,354
Unrestricted funds - designated	15,864	15,994
	288,092	269,348

9 Support costs allocated to activities

	Raising funds 2024 £	Total 2023 £
Governance	8,727	5,863

Governance costs comprise:	2024 £	2023 £
Accountancy	8,727	5,863
	8,727	5,863

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	6,327	5,863
Depreciation of owned tangible fixed assets	15,864	15,994

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	12	10

Employment costs	2024 £	2023 £
Wages and salaries	184,102	171,868
Social security costs	12,422	10,752
Other pension costs	4,614	4,802
	201,138	187,422

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

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	1,164,964	23,955	40,813	5,413	1,235,145
At 31 December 2024	1,164,964	23,955	40,813	5,413	1,235,145
Depreciation and impairment					
At 1 January 2024	418,470	22,775	37,784	5,413	484,442
Depreciation charged in the year	14,930	177	757	-	15,864
At 31 December 2024	433,400	22,952	38,541	5,413	500,306
Carrying amount					
At 31 December 2024	731,564	1,003	2,272	-	734,839
At 31 December 2023	746,494	1,180	3,029	-	750,703

15 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 January 2024 & 31 December 2024	1,252
Carrying amount	
At 31 December 2024	1,252
At 31 December 2023	1,252

16 Financial instruments

	2024	2023
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,252	1,252

17 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	1,000	1,000

18 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	63,085	43,125
Other debtors	100	-
Prepayments and accrued income	2,304	20,765
	65,489	63,890

19 Loans and overdrafts

	2024 £	2023 £
Other loans	28,384	32,384
Payable after one year	28,384	32,384

The loan relates to an amount advanced from the National Royal Society for the Protection of Animals, of which the charity is an independent branch.

In previous years it was agreed with the National Society that repayments on the loan could be deferred however during this year the National Society has repaid some of the loan by withholding an element of the Door to Door grant. They have further proposed to do this in the coming years at a rate of £5,000 per year. The full grant is disclosed in the relevant note.

20 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	19,638	4,603
Trade creditors	19,595	35,786
Other creditors	1,065	11
Accruals and deferred income	2,400	28,042
	42,698	68,442

21 Creditors: amounts falling due after more than one year

	2024 £	2023 £
Borrowings	28,384	32,384

22 Retirement benefit schemes

	2024	2023
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	4,614	4,802

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.

23 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Fixed assets	750,703	(15,864)	734,839

Previous year:	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
	766,697	(15,994)	750,703

The designated fund of £750,703 represents the net book value of fixed assets shown in the Balance Sheet - i.e. balances within funds that are not liquid resources but already spent on capital items.

24 Unrestricted funds

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	58,753	372,857	(272,228)	159,382

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	22,975	289,132	(253,354)	58,753

25 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:			
Tangible assets	-	734,839	734,839
Investments	1,252	-	1,252
Current assets/(liabilities)	186,514	-	186,514
Long term liabilities	(28,384)	-	(28,384)
	159,382	734,839	894,221

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	-	750,703	750,703
Investments	1,252	-	1,252
Current assets/(liabilities)	89,885	-	89,885
Long term liabilities	(32,384)	-	(32,384)
	58,753	750,703	809,456

26 Related party transactions

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 3%. Legacies shown in these accounts are net of the 3% deducted by the national society. The amount received through this scheme during the year was £62,732 (2023: £33,520).

The branch also received grants of £26,816 from the National Society for the Door to Door Grant, a further grant of £1,500 for general matters and £33,000 from the RSPCA HQ.

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amount to £74,494 (2023: £71,312). The balance outstanding at the year end is £31,663 (2023: £42,211) and is shown in Trade Debtors.

The branch purchase items of medical equipment and other items from the national society. The amount charged by the national society in the year amounted to £6,543 (2023: £9,870). The balance owing at the year end is £24,878 (2023: £26,551) and is shown in Trade Creditors.

Accounts

RSPCA WARRINGTON, HALTON & ST HELENS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Charity registration number 232259 (England and Wales)

RSPCA WARRINGTON, HALTON & ST HELENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Lavery	
	Mr P Draycott	
	Mrs J Draycott	
	S Davies	
	C McGee	
	Ms T Hunter Smale	(Appointed 15 February 2024)
	Ms M Worsley	(Appointed 15 February 2024)
Charity number	232259	
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

RSPCA WARRINGTON, HALTON & ST HELENS

CONTENTS

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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 the charity's [governing document], 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 objectives of the Branch are to promote the work and objectives of the National Society of the RSPCA, with particular reference to the areas covered by the Branch.

The primary aims are to provide proper care for animals which have been mistreated or neglected and to facilitate the rehoming of as many animals as possible, once they become available for rehoming.

This is achieved through providing accommodation for cats and dogs removed from their owners by RSPCA Inspectors due to welfare concerns. Whilst in our care the animals are treated for both physical and behavioural needs until they become available for rehoming

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

Activity
In 2023 all the animals taken in by the Branch were inspectorate cases, either case animals requiring boarding or animals that had been signed over by the original owners. Dogs 84 (2022: 48). Cats 123 (2022: 70). We rehomed 68 dogs and 102 cats. (2022: 76 animals). We are also developing a fostering network of volunteers who care for those animals that do not do well in a centre environment. Currently we have 15 fosterers.

Volunteer Hours
It is estimated that the charity benefited from approximately 9,552 (2022: 9,138) hours of volunteers' time to assist with home visiting, fostering, fundraising and the running if the Animal Centre. At an hourly rate of the National Minimum Wage, for 23 and over, the value of this time is £99,531.84 (2022: £86,811).

Achievements and performance
Charitable activities pursued for the public benefit

We support RSPCA Inspectors by taking in, caring for, and rehabilitating animals which have been removed as a result of cruelty, neglect or abuse. The Society's Inspectorate rescues animals in distress or at risk and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions. The work is key to the prevention and suppression of currently, part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. We provide subsidised veterinary treatment via vouchers for animals that are sick or injured, whose owners are on low incomes and unable to meet the full cost of treatment. Animals in our care received veterinary and preventative care, including vaccination to help control the spread of zoonotic diseases. Dogs are microchipped to comply with the law at the earliest opportunity. Once animals become available for rehoming they undergo assessment, and all animals are neutered and microchipped.

Animals are rehomed at a reasonable cost to adopters. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this Charity, which is to reduce animal suffering. 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 interest of animals to rehome to those who could not afford to keep them.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, pre-adoption home visiting, fundraising, fostering, clinic support and involvement in all aspects of the running of the animal entre, from reception, to maintenance and animal care. This benefits provide local people by using the possibility of doing voluntary work which is both compassionate and rewarding.

Financial review

The total incoming resources for the year amounted to £289,132 (2022: £251,000) including legacies and grants of £105,854 (2022: £43,750). Expenditures in the year amounted to £269,348 (2022: £332,934). The surplus for the year was £19,784 (2022: Deficit £81,934).

Reserves Policy

The Branch holds reserves in order that the service level for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted. The Trustees have established a policy of holding reserves of unrestricted funds equivalent to six months of expenditure which, at the current levels of expenditure, amounts to around £134k. As of 31 December 2023 the Branch has unrestricted, undesignated, free reserves of £58,753.

The trustees will endeavour to increase the reserves to the target levels through various initiatives identified. (see note 26 for more detail)

Investment Policy

Our policy remains unchanged, our surplus reserves will be held in a high interest account as we do not have the reserves to risk investing in equities.

The Branch owns a small number of shares which have been left to the Branch as a legacy. The Trustees actively review the risks that the Charity faces on a regular basis through meetings of the Trustees regular that cover operational and financial reviews.

Risk Review

Currently the major risk to the charity is the continuing monthly loss reducing the reserves. Meetings are held on a monthly basis. Reducing expenditure, driving efficiencies and generating new and additional income streams are a priority. We are working closely with the National Society to achieve this aim.Currently the major risk to the charity is the continuing monthly loss reducing the reserves. Meetings are held on a monthly basis. Reducing expenditure, driving efficiencies and generating new and additional income streams are a priority. We are working closely with the National Society to achieve this aim.

Plans for future periods

The Branch looks forward to 2024, with the following key objectives:

- Increase fundraising and community engagement activities throughout the year
- Continue implementing efficiency improvements to reduce operational costs, with a specific focus on reducing utilities usage
- Increase the number of, and skills of volunteers to enable more flexible operations whilst maintaining the highest level of animal care.

Structure, governance and management

The charity is constituted as an unincorporated association. The Charity operates as an autonomous branch of the National RSPCA subject to its rules for branches.

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Mr J Lavery	
Ms L McKechnie	(Resigned 18 July 2023)
Mr P Draycott	
Mrs J Draycott	
Mr M Peers	(Resigned 17 May 2023)
M Higham	(Resigned 18 September 2023)
S Davies	
C McGee	
Ms T Hunter Smale	(Appointed 15 February 2024)
Ms M Worsley	(Appointed 15 February 2024)

The Trustees are fully briefed on their responsibilities as Trustees prior to their acceptance of the role and are issued with a guidance handbook on the role and responsibilities of a trustee. The Trustees are elected at the AGM and form a committee which governs the Branch.

The Trustees hold monthly meetings at which management decisions are made. The day to day running of the Branch is delegated to the Branch Operations Manager. Support and strategic direction is given by the Trustees.

The principal funding sources for the Branch for 2023 continued to be from fees paid by the National RSPCA for boarding and caring of case animals at Warrington Animal Centre.

The trustees' report was approved by the Board of Trustees.

S. Davies
....
S Davies
Trustee

Date: 07/07/2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The law applicable to charities in England and Wales 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WARRINGTON, HALTON & ST HELENS

I report to the trustees on my examination of the financial statements of RSPCA Warrington, Halton & St Helens (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 - matter of concern identified
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

Champion TLL Limited

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

Dated: 07/07/24

RSPCA WARRINGTON, HALTON & ST HELENS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	144,664	-	144,664	95,739	-	95,739
Charitable activities	4	103,878	-	103,878	88,589	-	88,589
Other trading activities	5	40,587	-	40,587	16,663	-	16,663
Investments	6	3	-	3	9	-	9
Other income	7	-	-	-	50,000	-	50,000
Total income		289,132	-	289,132	251,000	-	251,000
Expenditure on:							
Raising funds	8	-	-	-	188	-	188
Charitable activities	9	253,354	15,994	269,348	332,746	-	332,746
Total expenditure		253,354	15,994	269,348	332,934	-	332,934
Net income/(expenditure)		35,778	(15,994)	19,784	(81,934)	-	(81,934)
Transfers between funds		-	-	-	26,521	(26,521)	-
Net movement in funds		35,778	(15,994)	19,784	(55,413)	(26,521)	(81,934)
Reconciliation of funds:							
Fund balances at 1 January 2023		22,975	766,697	789,672	78,387	793,219	871,606
Fund balances at 31 December 2023		58,753	750,703	809,456	22,974	766,698	789,672

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

RSPCA WARRINGTON, HALTON & ST HELENS

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	14		750,703		766,698
Investments	15		1,252		1,252
			751,955		767,950
Current assets					
Stocks	17	1,000		1,000	
Debtors	18	63,890		51,659	
Cash at bank and in hand		93,437		101,306	
		158,327		153,965	
Creditors: amounts falling due within one year	20	68,442		88,447	
Net current assets			89,885		65,518
Total assets less current liabilities			841,840		833,468
Creditors: amounts falling due after more than one year	21		(32,384)		(43,796)
Net assets			809,456		789,672
The funds of the charity					
Unrestricted funds - general			58,753		22,974
Unrestricted funds - designated	22		750,703		766,698
			809,456		789,672

The financial statements were approved by the trustees on 20/06/2024

S Davies

S Davies
Trustee

1 Accounting policies

Charity information

RSPCA Warrington, Halton & St Helens is a local branch of the national RSPCA organisation. It is controlled by it's governing document which is the RSPCA branch rules and is an unicorporated charity

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds are items that the trustees have agreed to set aside for specific purposes. Further explanation of the nature of each fund is included in the notes to the financial statements.

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.

1 Accounting policies **(Continued)**

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.

The charity's primary activity is housing animals and the treatment and care of animals is mostly with the animals that are housed. The treatment of non-boarding animals is not material and, as such, has not been segregated within the accounts.

1.5 Expenditure

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

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

Support costs

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

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% p.a. straight line
Leasehold land and buildings	20% p.a. straight line
Fixtures and fittings	15% p.a. reducing balance
Equipment	25% p.a. reducing balance
Motor vehicles	25% p.a. straight line

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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 Accounting policies **(Continued)**

1.9 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.

1.10 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.

1.11 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 Accounting policies (Continued)

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.

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 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	38,810	51,989
Legacies receivable	33,520	-
Grants	72,334	43,750
	144,664	95,739
Grants receivable for core activities		
RSPCA Door to Door Grant	33,397	23,218
RSPCA Energy Grant	-	3,905
RSPCA General Grant	-	10,490
RSPCA CCTV Grant	-	5,937
RSPCA Liverpool Branch	23,000	-
RSPCA Signed Over Grant	13,137	-
Department for Education	1,500	-
RSPCA National Society	1,300	-
Other	-	200
	72,334	43,750

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Housing animals		
Sale of goods	-	-
Services provided under contract	88,307	81,014
Other income	15,571	7,575
	103,878	88,589

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	32	81
Shop income	40,555	16,582
Other trading activities	40,587	16,663

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	3	9

7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	-	50,000

8 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	-	188

9 Expenditure on charitable activities

	Raising funds 2023 £	Raising funds 2022 £
Direct costs		
Staff costs	187,422	175,418
Depreciation and impairment	15,994	18,519
Direct costs	43,902	116,330
Information technology	16,167	18,094
	263,485	328,361
Share of support and governance costs (see note 10)		
Governance	5,863	4,385
	269,348	332,746
Analysis by fund		
Unrestricted funds - general	253,354	332,746
Unrestricted funds - designated	15,994	-
	269,348	332,746

10 Support costs allocated to activities

	Raising funds 2023 £	Total 2022 £
Governance	5,863	4,385

Governance costs comprise:	2023 £	2022 £
Accountancy	5,863	4,385
	5,863	4,385

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	10	10

Employment costs	2023 £	2022 £
Wages and salaries	171,868	167,933
Social security costs	10,752	3,602
Other pension costs	4,802	3,883
	187,422	175,418

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

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2023	1,164,964	23,955	40,813	5,413	1,235,145
At 31 December 2023	1,164,964	23,955	40,813	5,413	1,235,145
Depreciation and impairment					
At 1 January 2023	404,609	22,567	37,213	4,060	468,449
Depreciation charged in the year	13,861	208	571	1,353	15,993
At 31 December 2023	418,470	22,775	37,784	5,413	484,442
Carrying amount					
At 31 December 2023	746,494	1,180	3,029	-	750,703
At 31 December 2022	760,355	1,389	3,600	1,354	766,698

15 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 January 2023 & 31 December 2023	1,252
Carrying amount	
At 31 December 2023	1,252
At 31 December 2022	1,252

16 Financial instruments

	2023	2022
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,252	1,252

17 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	1,000	1,000

18 Debtors

Amounts falling due within one year:	**2023 £**	**2022 £**
Trade debtors	43,125	47,609
Prepayments and accrued income	20,765	4,050
	63,890	51,659

19 Loans and overdrafts

	2023 £	**2022 £**
Other loans	32,384	43,796
Payable after one year	32,384	43,796

The loan relates to an amount advanced from the National Royal Society for the Protection of Animals, of which the charity is an independent branch.

In previous years it was agreed with the National Society that repayments on the loan could be deferred however during this year the National Society has repaid some of the loan by withholding an element of the Door to Door grant. They have further proposed to do this in the coming years at a rate of £5,000 per year. The full grant is disclosed in the relevant note.

20 Creditors: amounts falling due within one year

	2023 £	**2022 £**
Other taxation and social security	4,603	7,674
Trade creditors	35,786	34,031
Other creditors	11	-
Accruals and deferred income	28,042	46,742
	68,442	88,447

21 Creditors: amounts falling due after more than one year

	2023 £	**2022 £**
Borrowings	32,384	43,796

22 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2023	Resources expended	Transfers	At 31 December 2023
	£	£	£	£
	766,697	(15,994)	-	750,703

Previous year:	At 1 January 2022	Resources expended	Transfers	At 31 December 2022
	£	£	£	£
	793,219	-	(26,521)	766,698

The designated fund of £750,703 represents the net book value of fixed assets shown in the Balance Sheet - i.e. balances within funds that are not liquid resources but already spent on capital items.

23 Unrestricted funds

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	22,975	289,132	(253,354)	-	58,753

Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	78,387	251,000	(332,934)	26,521	22,974

24 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	-	750,703	750,703
Investments	1,252	-	1,252
Current assets/(liabilities)	89,885	-	89,885
Long term liabilities	(32,384)	-	(32,384)
	58,753	750,703	809,456

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Tangible assets	-	766,698	766,698
Investments	1,252	-	1,252
Current assets/(liabilities)	65,518	-	65,518
Long term liabilities	(43,796)	-	(43,796)
	22,974	766,698	789,672

25 Related party transactions

The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 2.5%. Legacies shown in these accounts are net of the 2.5% deducted by the national society. The amount received through this scheme during the year was £33,520 (2022: £NIL).

The branch also received grants of £33,397 from the National Society for the Door to Door grant, £13,137 for the Signed For grant, a further £1,300 for general matters and £23,000 from the RSPCA Liverpool Branch.

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amount to £78,911 (2022: £81,014). The balance outstanding at the year end is £42,211 (2022: £43,150) and is shown in Trade Debtors.

The branch purchase items of medical equipment and other items from the national society. The amount charged by the national society in the year amounted to £9,870 (2022: £11,923). The balance owing at the year end is £26,551 (2022: £20,219) and is shown in Trade Creditors.

26 Going Concern

The Trustees regularly assess the Charity's ability to continue as a Going Concern and are aware that the continuation of losses at the current level are unsustainable. Whilst this has been identified the Trustees have also drawn up contingency plans which would enable the Charity to continue. As a Strategic Centre for the National Society there are options of accessing assistance from them which would ensure the future of the Branch. Alongside this option the Trustees continue to evaluate strategic options which would ensure that animal welfare is still met. In addition the charity has received substantial legacies since the year end which will help improve results in the year to December 2023.

Accounts

Charity registration number 232259

RSPCA WARRINGTON, HALTON & ST HELENS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

RSPCA WARRINGTON, HALTON & ST HELENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Lavery	
	Ms L McKechnie	
	Mr P Draycott	
	Mrs J Draycott	
	Mr M Peers	
	M Higham	(Appointed 22 September 2022)
	S Davies	(Appointed 22 September 2022)
	C McGee	(Appointed 25 March 2022)
Charity number	232259	
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

RSPCA WARRINGTON, HALTON & ST HELENS

CONTENTS

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], 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 objectives of the Branch are to promote the work and objectives of the National Society of the RSPCA, with particular reference to the areas covered by the Branch.

The primary aims are to provide proper care for animals which have been mistreated or neglected and to facilitate the rehoming of as many animals as possible, once they become available for rehoming.

This is achieved through providing accommodation for cats and dogs removed from their owners by RSPCA Inspectors due to welfare concerns. Once animals become available for rehoming, in the majority of cases they are networked out to other RSPCA branches that focus on rehoming, to ensure a quick turnaround on the availability of spaces for case animals under the case boarding contract. The Branch also runs an animal clinic in Runcorn to provide low-cost treatment to animals whose owners are in receipt of certain benefits. Our volunteers provide invaluable support in the running of this service.

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

Volunteer Hours
It is estimated that the charity benefited from approximately 9,138 (2021: 7,800) hours of volunteers' time to assist with home visiting, fostering, fundraising and the running if the Animal Centre and the Clininc. At an hourly rate of the National Minimum Wage, for 23 and over, the value of this time is £86,811 (2021: £69,498).

Achievements and performance

In 2022 the branch took in a total of 118 animals; 70 cats and 48 dogs (102 animals in 2021). The vast majority of these were case animals, cared for by the Branch whilst prosecution cases were going through court. The Branch rehomed a total of 76 directly (54 animals in 2021), with a further 1 animal transferred to another RSPCA branch for rehoming (20 animals in 2021). The increase in direct rehoming and reducing in number of animals transferred to other branches reflects the branch's strategy to increase engagement with the local community of Warrington, Halton and St Helens.

The Branch continues to focus on supporting the National Society, taking in cats and dogs which have been removed by RSPCA Inspectors due to concerns about their welfare. This provides the Branch with a basic level of income. The Branch has limited resources and the Trustees continue to target these resources at animals most in need, i.e. those which have suffered neglect, cruelty or abuse and are most at risk. The Branch continues to build relationships with other charities, including Dogs Trust and Warrington Animal Welfare that take in unwanted animals and so can still provide some assistance to people who approach us for help.

2022 was a challenging year for the branch owing to the continuation of global COVID-19 pandemic which had a significant impact on the branch's fundraising and volunteering activities due to continued uncertainty at the beginning of the year. Based on the situation with regards to fundraising and volunteering the plan to regenerate the old dog block at the animal centre was again postponed for 2022. There was minimal disruption to the animal care operations at the animal centre with the branch operating as normal throughout the year.

In Q1 2022 the branch launched its 'Save Our Shelter' campaign as part of its plans to raise funds following the impact of COVID 19 over the previous years which has significantly reduced income generation during this period. In June the branch held its first open day in recent memory organised by staff, volunteers and trustees with supporters and members of the public invited on site. The open day was a resounding success with hundreds of people attending the event and raising money. The campaign, open day and wider fundraising activities in 2022 saw a significant increase to fundraising compared to previous years, however the operational costs of the branch continue to exceed the general income of the branch.

Given the continued lack of use of Runcorn Clinic and the limited cash reserves held by the branch a decision was made by Trustees to sell the Clinic. The sale was completed on 07/10/22 for £60,000 (net £57,224.06).

In 2022 the branch management was restructured to reduce the overall head count and expenditure, this was achieved through natural attrition, with no redundancies or roles put at risk.

Objectives and public benefit statement

The Trustees have reviewed the outcomes and achievements of our objectives for the year, to ensure that we 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.

Advancement of Animal Welfare

Our animal welfare work, taking in animals for the Inspectorate benefits society at large and also aims to help people in need with the care of their animals. Under the Charities Act 2006 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. Our main activities, highlighted below, demonstrate 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.

Charitable activities pursued for the public benefit

We support RSPCA Inspectors by taking in, caring for, and rehabilitating animals which have been removed as a result of cruelty, neglect or abuse. The Society's Inspectorate rescues animals in distress or at risk and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions. The work is key to the prevention and suppression of currently, part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. We provide subsidised veterinary treatment via the clinic for animals that are sick or injured, whose owners are on low incomes and unable to meet the full cost of treatment. Animals in our care received veterinary and preventative care, including vaccination to help control the spread of zoonotic diseases. Dogs are microchipped to comply with the law at the earliest opportunity. Once animals become available for rehoming they undergo assessment, and all animals are neutered and microchipped.

Animals are rehomed at a reasonable cost to adopters. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this Charity, which is to reduce animal suffering. 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 interest of animals to rehome to those who could not afford to keep them.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, pre-adoption home visiting, fundraising, fostering, clinic support and involvement in all aspects of the running of the animal entre, from reception, to maintenance and animal care. This benefits local people by providing the possibility of doing voluntary work which is both compassionate and rewarding.

Financial review

The total incoming resources for the year amounted to £251,000 (2021: £173,367) including legacies and grants of £43,750 (2021: £53,747). Expenditures in the year amounted to £332,934 (2021: £343,403). The deficit for the year was £81,934 (2021: £170,036).

Reserves Policy

The Branch holds reserves in order that the service level for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted. The Trustees have established a policy of holding reserves of unrestricted funds equivalent to six months of expenditure which, at the current levels of expenditure, amounts to around £170k. As of 31 December 2022 the Branch has unrestricted, undesignated, free reserves of £22,974.

Investment Policy

Our policy remains unchanged, our surplus reserves will be held in a high interest account as we do not have the reserves to risk investing in equities.

Risk Review

Currently the major risk to the charity is the continuing monthly loss reducing the reserves. Meetings are held on a monthly basis and this is the main discussion point in the meeting. The board of trustees has taken an active standpoint on this risk, and have following year end, developed a business plan to address these issues, looking at all aspects of costs and revenue within the charity. This business plan has been shared with the national society who have endeavoured to assist the charity whilst changes and actions documented in the business plan are rolled out to the charity over the next 12 months.

Plans for future periods

The Branch looks forward to 2023, with the following key objectives:

- Increase fundraising and community engagement activities throughout the year
- Continue implementing efficiency improvements to reduce operational costs, with a specific focus on reducing utilities usage
- Increase the number of, and skills of volunteers to enable more flexible operations whilst maintaining the highest level of animal care.

Structure, governance and management

The charity is constituted as an unincorporated association. The Charity operates as an autonomous branch of the National RSPCA subject to its rules for branches.

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

Mr A Heyes	(Resigned 1 December 2022)
Mr J Lavery	
Ms L McKechnie	
Ms S Greenway	(Resigned 30 October 2022)
Mr P Draycott	
Mrs J Draycott	
Mr M Peers	
M Higham	(Appointed 22 September 2022)
S Davies	(Appointed 22 September 2022)
C McGee	(Appointed 25 March 2022)

The Trustees are fully briefed on their responsibilities as Trustees prior to their acceptance of the role and are issued with a guidance handbook on the role and responsibilities of a trustee. The Trustees are elected at the AGM and form a committee which governs the Branch.

The Trustees hold monthly meetings at which management decisions are made. The day to day running of the Branch is delegated to the Branch Operations Manager. Support and strategic direction is given by the Trustees.

The principal funding sources for the Branch for 2022 continued to be from fees paid by the National RSPCA for boarding and caring of case animals at Warrington Animal Centre.

Investment Policy

The Trustees have, as a matter of policy, only made investments in cash deposits with our nominated bank(s) as the reserves are insufficient to allow for the inevitable risks involved with equities and other longer-term investments. The Branch does own a small number of shares which have been left to the Branch as a legacy. The Trustees actively review the risks that the Charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews.

The trustees' report was approved by the Board of Trustees.

S Davies
Trustee

Date: 24/04/2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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

The law applicable to charities in England and Wales 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

RSPCA WARRINGTON, HALTON & ST HELENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WARRINGTON, HALTON & ST HELENS

I report to the trustees on my examination of the financial statements of RSPCA Warrington, Halton & St Helens (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 - matter of concern identified

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 have identified a matter of concern in my report because I have concerns that as mentioned in Note 24 there is an uncertainty around the ability of the Charity to continue as a Going Concern, The Trustees are aware and are constantly monitoring this matter and have plans to mitigate this risk.

I confirm that no other 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 confirm that there are 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.

P. Buck

Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Dated: 24/4/2023

RSPCA WARRINGTON, HALTON & ST HELENS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	**3**	95,739	-	95,739	103,716	-	103,716
Charitable activities	**4**	88,589	-	88,589	65,115	-	65,115
Other trading activities	**5**	16,663	-	16,663	4,434	-	4,434
Investments	**6**	9	-	9	2	-	2
Other income	**7**	50,000	-	50,000	100	-	100
Total income		251,000	-	251,000	173,367	-	173,367
Expenditure on:							
Raising funds	**8**	188	-	188	3,152	-	3,152
Charitable activities	**9**	332,746	-	332,746	340,251	-	340,251
Total expenditure		332,934	-	332,934	343,403	-	343,403
Net outgoing resources before transfers		(81,934)	-	(81,934)	(170,036)	-	(170,036)
Gross transfers between funds		26,521	(26,521)	-	(793,219)	793,219	-
Net expenditure for the year/ Net movement in funds		(55,413)	(26,521)	(81,934)	(963,255)	793,219	(170,036)
Fund balances at 1 January 2022		78,387	793,219	871,606	1,041,642	-	1,041,642
Fund balances at 31 December 2022		22,974	766,698	789,672	78,387	793,219	871,606

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

All income and expenditure derive from continuing activities.

RSPCA WARRINGTON, HALTON & ST HELENS

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**13**		766,698		793,219
Investments	**14**		1,252		1,252
			767,950		794,471
Current assets					
Stocks	**16**	1,000		1,000	
Debtors	**17**	51,659		12,451	
Cash at bank and in hand		101,306		140,154	
		153,965		153,605	
Creditors: amounts falling due within one year	**19**	(88,447)		(33,674)	
Net current assets			65,518		119,931
Total assets less current liabilities			833,468		914,402
Creditors: amounts falling due after more than one year	**20**		(43,796)		(42,796)
Net assets			789,672		871,606
Income funds					
Unrestricted funds - designated			766,698		793,219
Unrestricted funds - general			22,974		78,387
			789,672		871,606

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

.... 24/04/2023

S Davies

Trustee

1 Accounting policies

Charity information

RSPCA Warrington, Halton & St Helens is a local branch of the national RSPCA organisation. It is controlled by it's governing document which is the RSPCA branch rules and is an unicorporated charity

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds are items that the trustees have agreed to set aside for specific purposes. Further explanation of the nature of each fund is included in the notes to the financial statements.

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

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

1.4 Income

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

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

1 Accounting policies **(Continued)**

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.

The charity's primary activity is housing animals and the treatment and care of animals is mostly with the animals that are housed. The treatment of non-boarding animals is not material and, as such, has not been segregated within the accounts.

1.5 Expenditure

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

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

Support costs

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

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% p.a. straight line
Leasehold land and buildings	20% p.a. straight line
Fixtures and fittings	15% p.a. reducing balance
Equipment	25% p.a. reducing balance
Motor vehicles	25% p.a. straight line

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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 Accounting policies **(Continued)**

1.9 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.

1.10 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.

1.11 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 Accounting policies **(Continued)**

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.

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	51,989	49,969
Legacies receivable	-	42,627
Grants	43,750	11,120
	95,739	103,716

Grants receivable for core activities		
NWRB Grant	-	11,120
RSPCA Door to Door Grant	23,218	-
RSPCA Energy Grant	3,905	-
RSPCA General Grant	10,490	-
RSPCA CCTV Grant	5,937	-
Other	200	-
	43,750	11,120

4 Charitable activities

	Housing animals 2022 £	Housing animals 2021 £
Services provided under contract	81,014	57,457
Other income	7,575	7,658
	88,589	65,115

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	81	1,929
Shop income	16,582	2,505
Other trading activities	16,663	4,434

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	9	2

7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Net gain on disposal of tangible fixed assets	50,000	100

8 Raising funds

	Unrestricted funds general 2022	Unrestricted funds general 2021
	£	£
Fundraising and publicity		
Other fundraising costs	188	3,152
	188	3,152

9 Charitable activities

	Raising funds 2022	**Raising funds 2021**
	£	**£**
Staff costs	175,418	219,577
Depreciation and impairment	18,519	18,617
Direct costs	116,330	97,782
Information technology	18,094	4,275
	328,361	340,251
Share of governance costs (see note 10)	4,385	-
	332,746	340,251

10 Support costs

	Support costs	**Governance costs**	**2022**
	£	**£**	**£**
Accountancy	-	4,385	4,385
	-	4,385	4,385
Analysed between			
Charitable activities	-	4,385	4,385

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	10	10

Employment costs	**2022 £**	**2021 £**
Wages and salaries	167,933	205,383
Social security costs	3,602	10,424
Other pension costs	3,883	3,770
	175,418	219,577

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

13 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	1,174,964	5,649	23,955	38,815	5,413	1,248,796
Additions	-	-	-	1,998	-	1,998
Disposals	(10,000)	-	-	-	-	(10,000)
At 31 December 2022	1,164,964	5,649	23,955	40,813	5,413	1,240,794
Depreciation and impairment						
At 1 January 2022	388,888	5,649	22,321	36,013	2,706	455,577
Depreciation charged in the year	15,721	-	245	1,200	1,353	18,519
At 31 December 2022	404,609	5,649	22,566	37,213	4,059	474,096
Carrying amount						
At 31 December 2022	760,355	-	1,389	3,600	1,354	766,698
At 31 December 2021	786,076	-	1,634	2,802	2,707	793,219

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2022 & 31 December 2022	1,252
Carrying amount	
At 31 December 2022	1,252
At 31 December 2021	1,252

15 Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,252	1,252

16 Stocks

	2022 £	2021 £
Finished goods and goods for resale	1,000	1,000

17 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	47,609	7,134
Other debtors	-	506
Prepayments and accrued income	4,050	4,811
	51,659	12,451

18 Loans and overdrafts

	2022 £	2021 £
Other loans	43,796	42,796
Payable after one year	43,796	42,796

18 Loans and overdrafts (Continued)

The loan relates to an amount advanced from the National Royal Society for the Protection of Animals, of which the charity is an independent branch.

In previous years it was agreed with the National Society that repayments on the loan could be deferred, and repayment was therefore deferred. The National charity has proposed a repayment of the loan over 5 years, however this remains suspended at this time with the agreement of the National Society.

19 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	7,674	10,767
Trade creditors	34,031	17,279
Other creditors	-	1,181
Accruals and deferred income	46,742	4,447
	88,447	33,674

20 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Borrowings	43,796	42,796

21 Designated funds

The designated fund of £766,698 represents the net book value of fixed assets shown in the Balance Sheet - i.e. balances within funds that are not liquid resources but already spent on capital items.

22 Analysis of net assets between funds

	Unrestricted funds	**Designated funds**	**Total**	Unrestricted funds	Designated funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Fund balances at 31 December 2022 are represented by:						
Tangible assets	-	766,698	766,698	-	793,219	793,219
Investments	1,252	-	1,252	1,252	-	1,252
Current assets/(liabilities)	65,518	-	65,518	119,931	-	119,931
Long term liabilities	(43,796)	-	(43,796)	(42,796)	-	(42,796)
	22,974	766,698	789,672	78,387	793,219	871,606

23 Related party transactions

23 Related party transactions (Continued)

Transactions with related parties
The branch is a member of the RSPCA National legacy scheme under which the national society administer the legacies left to the branch for a nominal fee of 2.5%. Legacies shown in these accounts are net of the 2.5% deducted by the national society. The amount received through this scheme during the year was £NIL (2021: £42,627).

The branch also transacts with the national society by providing boarding services to animals rescued by the national society in their region. The amount charged to RSPCA national for these services in the year amount to £81,014 (2021: £60,304). The balance outstanding at the year end is £43,150 (2021: £7,137) and is shown in Trade Debtors.

The branch purchase items of medical equipment and other items from the national society. The amount charged by the national society in the year amounted to £11,923 (2021: £8,765). The balance owing at the year end is £20,219 (2021: £14,325) and is shown in Trade Creditors.

24 Going Concern

The Trustees regularly assess the Charity’s ability to continue as a Going Concern and are aware that the continuation of losses at the current level are unsustainable. Whilst this has been identified the Trustees have also drawn up contingency plans which would enable the Charity to continue. As a Strategic Centre for the National Society there are options of accessing assistance from them which would ensure the future of the Branch. Alongside this option the Trustees continue to evaluate strategic options which would ensure that animal welfare is still met. In addition the charity has received substantial legacies since the year end which will help improve results in the year to December 2023.

Accounts

Charity registration number 232259

RSPCA WARRINGTON, HALTON & ST HELENS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

RSPCA WARRINGTON, HALTON & ST HELENS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Heyes Mr J Lavery Ms L McKechnie Ms S Greenway Mr P Draycott Mrs J Draycott Mr M Peers
Charity number	232259
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN

RSPCA WARRINGTON, HALTON & ST HELENS

CONTENTS

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], 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 objectives of the Branch are to promote the work and objectives of the National Society of the RSPCA, with particular reference to the areas covered by the Branch.

The primary aims are to provide proper care for animals which have been mistreated or neglected and to facilitate the rehoming of as many animals as possible, once they become available for rehoming.

This is achieved through providing accommodation for cats and dogs removed from their owners by RSPCA Inspectors due to welfare concerns. Once animals become available for rehoming, in the majority of cases they are networked out to other RSPCA branches that focus on rehoming, to ensure a quick turnaround on the availability of spaces for case animals under the case boarding contract. The Branch also runs an animal clinic in Runcorn to provide low-cost treatment to animals whose owners are in receipt of certain benefits. Our volunteers provide invaluable support in the running of this service.

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

Volunteer Hours
It is estimated that the charity benefited from approximately 7,800 (2020: 3,500) hours of volunteers' time to assist with home visiting, fostering, fundraising and the running if the Animal Centre and the Clininc. At an hourly rate of the National Minimum Wages and National Insurance, the value of this time is £69,498 (2020: £32,704).

Achievements and performance

In 2021 the branch took in a total of 102 animals (cats and dogs). The vast majority of these were case animals, cared for by the Branch whilst prosecution cases were going through court. The Branch rehomed a total of 54 animals directly, with a further 20 animals transferred to other RSPCA branches for rehoming. We extend our thanks to these branches for taking these animals on and rehoming them and to the Regional Team from the National Society for the support and assistance in transporting these animals. The clinic at Runcorn did not treat any animals owing to the global COVID-19 pandemic.

The Branch continues to focus on supporting the National Society, taking in cats and dogs which have been removed by RSPCA Inspectors due to concerns about their welfare. This provides the Branch with a basic level of income. The Branch has limited resources and the Trustees continue to target these resources at animals most in need, i.e. those which have suffered neglect, cruelty or abuse and are most at risk. The Branch continues to build relationships with other charities, including Dogs Trust, that take in unwanted animals and so can still provide some assistance to people who approach us for help.

2021 was a challenging year for the branch owing to the continuation of global COVID-19 pandemic which had a significant impact on the branch's fundraising and volunteering activities. Based on the situation with regards to fundraising and volunteering the plan to regenerate the old dog block at the animal centre was again postponed for 2021. There was minimal disruption to the animal care operations at the animal centre with the branch operating in compliance with COVID-19 guidelines and restrictions throughout the year.

Objectives and public benefit statement

The Trustees have reviewed the outcomes and achievements of our objectives for the year, to ensure that we 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.

Advancement of Animal Welfare

Our animal welfare work, taking in animals for the Inspectorate benefits society at large and also aims to help people in need with the care of their animals. Under the Charities Act 2006 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. Our main activities, highlighted below, demonstrate 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.

Charitable activities pursued for the public benefit

We support RSPCA Inspectors by taking in, caring for, and rehabilitating animals which have been removed as a result of cruelty, neglect or abuse. The Society's Inspectorate rescues animals in distress or at risk and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions. The work is key to the prevention and suppression of currently, part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. We provide subsidised veterinary treatment via the clinic for animals that are sick or injured, whose owners are on low incomes and unable to meet the full cost of treatment. Animals in our care received veterinary and preventative care, including vaccination to help control the spread of zoonotic diseases. Dogs are microchipped to comply with the law at the earliest opportunity. Once animals become available for rehoming they undergo assessment, and all animals are neutered and microchipped.

Animals are rehomed at a reasonable cost to adopters. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this Charity, which is to reduce animal suffering. 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 interest of animals to rehome to those who could not afford to keep them.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, pre-adoption home visiting, fundraising, fostering, clinic support and involvement in all aspects of the running of the animal entre, from reception, to maintenance and animal care. This benefits local people by providing the possibility of doing voluntary work which is both compassionate and rewarding

Financial review

The total incoming resources for the year amounted to £173,367 (2020: £177,119) including legacies and grants of £53,747 (2020: £20,159). Expenditures in the year amounted to £343,403 (2020: £313,695). The deficit for the year was £170,036 (2020: £136,576).

The Branch holds reserves in order that the service level for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted. The Trustees have established a policy of holding reserves of unrestricted funds equivalent to six months of expenditure, which equates to approximately £170,000. At December 2021 the Branch has free reserves of £78,387 which represents 3 months. The Trustees will endeavour to increase the reserves towards the target level.

Investment Policy

Our policy remains unchanged, our surplus reserves will be held in a high interest account as we do not have the reserves to risk investing in equities.

Risk Review

Currently the major risk to the charity is the continuing monthly loss reducing the reserves. Meetings are held on a monthly basis and this is the main discussion point in the meeting. The board of trustees has taken an active standpoint on this risk, and have following year end, developed a business plan to address these issues, looking at all aspects of costs and revenue within the charity. This business plan has been shared with the national society who have endeavoured to assist the charity whilst changes and actions documented in the business plan are rolled out to the charity over the next 12 months.

Plans for future periods

The Branch looks forward to 2022, with the following key objectives carried over from 2021 owing to constraints due to the ongoing COVID-19 pandemic:

- Establishing the Branch as a public-facing animal centre
- Restoration of fundraising and volunteering activities
- Continuous improvements for the animal centre
- Review of Runcorn clinic operations

Structure, governance and management

The charity is constituted as an unincorporated association. The Charity operates as an autonomous branch of the National RSPCA subject to its rules for branches.

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

Mr A Heyes
Mr J Lavery
Ms L McKechnie
Ms S Greenway
Mr P Draycott
Mrs J Draycott
Mr M Peers

The Trustees are fully briefed on their responsibilities as Trustees prior to their acceptance of the role and are issued with a guidance handbook on the role and responsibilities of a trustee. The Trustees are elected at the AGM and form a committee which governs the Branch.

The Trustees hold monthly meetings at which management decisions are made. The day to day running of the Branch is delegated to the Branch Operations Manager. Support and strategic direction is given by the Trustees.

The principal funding sources for the Branch for 2021 were from fees paid by the National RSPCA for boarding and caring of case animals at Warrington Animal Centre despite the discontinuation of the case contract in 2020.

The Trustees have, as a matter of policy, only made investments in cash deposits with our nominated bank(s) as the reserves are insufficient to allow for the inevitable risks involved with equities and other longer-term investments. The Branch does own a small number of shares which have been left to the Branch as a legacy. The Trustees actively review the risks that the Charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews.

Related Parties

There have been no related party transactions in the period 1 January 2021 to 31 December 2021.

The trustees' report was approved by the Board of Trustees.

AHeyes
....
Mr A Heyes
Trustee

Date: 21/06/22

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

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

The law applicable to charities in England and Wales 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 of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

RSPCA WARRINGTON, HALTON & ST HELENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WARRINGTON, HALTON & ST HELENS

I report to the trustees on my examination of the financial statements of RSPCA Warrington, Halton & St Helens (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
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.

P Buck

Champion TLL Limited

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

Dated: 21/06/2022

RSPCA WARRINGTON, HALTON & ST HELENS

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Endowment funds designated 2021 £	Total Unrestricted funds 2021 £	Total Unrestricted funds 2020 £
<u>Income and endowments from:</u>					
Donations and legacies	3	103,716	-	103,716	85,361
Charitable activities	4	65,115	-	65,115	80,297
Other trading activities	5	4,434	-	4,434	11,461
Investments	6	2	-	2	-
Other income	7	100	-	100	-
Total income		173,367	-	173,367	177,119
<u>Expenditure on:</u>					
Raising funds	8	3,152	-	3,152	-
Charitable activities	9	340,251	-	340,251	313,695
Total expenditure		343,403	-	343,403	313,695
Net outgoing resources before transfers		(170,036)	-	(170,036)	(136,576)
Gross transfers between funds		(793,219)	793,219	-	-
Net expenditure for the year/ Net movement in funds		(963,255)	793,219	(170,036)	(136,576)
Fund balances at 1 January 2021		1,041,642	-	1,041,642	1,178,218
Fund balances at 31 December 2021		78,387	793,219	871,606	1,041,642

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

All income and expenditure derive from continuing activities.

RSPCA WARRINGTON, HALTON & ST HELENS

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	12		793,219		810,046
Investments	13		1,252		1,252
			794,471		811,298
Current assets					
Stocks	15	1,000		1,000	
Debtors	16	12,451		21,537	
Cash at bank and in hand		140,154		267,058	
		153,605		289,595	
Creditors: amounts falling due within one year	18	(33,674)		(59,251)	
Net current assets			119,931		230,344
Total assets less current liabilities			914,402		1,041,642
Creditors: amounts falling due after more than one year	19		(42,796)		-
Net assets			871,606		1,041,642
Income funds					
Endowment funds - designated			793,219		-
Unrestricted funds			78,387		1,041,642
			871,606		1,041,642

The financial statements were approved by the Trustees on 21/06/22

AHeyes

Mr A Heyes
Trustee

1 Accounting policies

Charity information

RSPCA Warrington, Halton & St Helens is an unincorporated charity.

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds are items that the trustees have agreed to set aside for specific purposes. Further explanation of the nature of each fund is included in the notes to the financial statements.

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

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

1.4 Income

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

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

1 Accounting policies **(Continued)**

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.

The charity's primary activity is housing animals and the treatment and care of animals is mostly with the animals that are housed. The treatment of non-boarding animals is not material and, as such, has not been segregated within the accounts.

1.5 Expenditure

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

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

Support costs

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

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% p.a. straight line
Leasehold land and buildings	20% p.a. straight line
Fixtures and fittings	15% p.a. reducing balance
Equipment	25% p.a. reducing balance
Motor vehicles	25% p.a. straight line

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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 Accounting policies **(Continued)**

1.9 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.

1.10 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.

1.11 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 Accounting policies **(Continued)**

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.

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
	2021	2020
	£	£
Donations and gifts	49,969	65,202
Legacies receivable	42,627	20,159
Grants	11,120	-
	103,716	85,361
Grants receivable for core activities		
NWRB Grant	11,120	-
	11,120	-

4 Charitable activities

	Housing animals 2021 £	Housing animals 2020 £	Treating animals 2020 £	Total 2020 £
Services provided under contract	57,457	74,193	-	74,193
Other income	7,658	2,193	3,911	6,104
	65,115	76,386	3,911	80,297

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	1,929	4,256
Shop income	2,505	7,205
Other trading activities	4,434	11,461

6 Investments

	Unrestricted funds 2021 £	Total 2020 £
Interest receivable	2	-

7 Other income

	Unrestricted funds 2021 £	Total 2020 £
Net gain on disposal of tangible fixed assets	100	-

8 Raising funds

	Unrestricted funds	Total
	2021	2020
	£	£
Fundraising and publicity		
Other fundraising costs	3,152	-
	3,152	-

9 Charitable activities

	Raising funds 2021	Raising funds 2020
	£	£
Staff costs	219,577	211,380
Depreciation and impairment	18,617	17,089
Direct costs	97,782	81,552
Information technology	4,275	3,674
	340,251	313,695
	340,251	313,695

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	10	10

11 Employees (Continued)

Employment costs

	2021 £	2020 £
Wages and salaries	205,383	198,557
Social security costs	10,424	9,197
Other pension costs	3,770	3,626
	219,577	211,380

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

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Equipment £	Motor vehicles £	Total £
Cost					
At 1 January 2021	1,173,174	23,955	38,815	5,413	1,241,357
Additions	1,790	-	-	-	1,790
At 31 December 2021	1,174,964	23,955	38,815	5,413	1,243,147
Depreciation and impairment					
At 1 January 2021	372,845	22,033	35,080	1,353	431,311
Depreciation charged in the year	16,043	288	933	1,353	18,617
At 31 December 2021	388,888	22,321	36,013	2,706	449,928
Carrying amount					
At 31 December 2021	786,076	1,634	2,802	2,707	793,219
At 31 December 2020	800,329	1,922	3,735	4,060	810,046

13 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2021 & 31 December 2021	1,252
Carrying amount	
At 31 December 2021	1,252
At 31 December 2020	1,252

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Financial Instruments

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,252	1,252

15 Stocks

	2021 £	2020 £
Finished goods and goods for resale	1,000	1,000

16 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	7,134	9,643
Other debtors	506	6,507
Prepayments and accrued income	4,811	5,387
	12,451	21,537

17 Loans and overdrafts

	2021 £	2020 £
Other loans	42,796	44,617
Payable within one year	-	44,617
Payable after one year	42,796	-

The loan relates to an amount advanced from the National Royal Society for the Protection of Animals, of which the charity is an independent branch.

In previous years it was agreed with the National Society that repayments on the loan could be deferred, and repayment was therefore deferred. The National charity has proposed a repayment of the loan over 5 years, this proposal is currently under consideration by the Trustees.

18 Creditors: amounts falling due within one year

	2021	2020
	£	£
Borrowings	-	44,617
Other taxation and social security	10,767	1,628
Trade creditors	17,279	6,550
Other creditors	1,181	2,874
Accruals and deferred income	4,447	3,582
	33,674	59,251

19 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Borrowings	42,796	-

20 Designated funds

The designated fund of £793,219 represents the net book value of fixed assets shown in the Balance Sheet - i.e. balances within funds that are not liquid resources but already spent on capital items.

21 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Total 2021	Unrestricted funds 2020
	£	£	£	£
Fund balances at 31 December 2021 are represented by:				
Tangible assets	-	793,219	793,219	810,046
Investments	1,252	-	1,252	1,252
Current assets/(liabilities)	119,931	-	119,931	230,344
Long term liabilities	(42,796)	-	(42,796)	-
	78,387	793,219	871,606	1,041,642

22 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Accounts

RSPCA - Warrington, Halton & St Helens Branch

Annual report and unaudited financial statements

For the year ending 31 December 2020

Contents

Trustees:	Matt Peers - Chairperson Paul Draycott - Treasurer Lauren McKechnie - Secretary
Committee members:	Jacky Draycott Yzanne Heywood Zoe Constantine Sue Greenway Andrew Heyes Joe Lavery
Charity number:	232259
Charity address:	Slutchers Lane Bank Quay Warrington WA1 1NA
Bankers:	National Westminster Bank PO Box 666 Ashton House Waterloo Street Bolton BL1 8AH
	Co-Operative Bank PO Box 250 Skelmerdale WN8 6WT
	COIF Investments 80 Cheapside London EC2V 6DZ
Solicitors:	Keith L Porter 1a Frederick Street Widnes
	Forshaws Davies Ridgway 21 Bold Street Warrington
Independent examiner:	MWA Accounting Limited 1b Blackfriars House Parsonage Manchester M3 2JA

The Trustees are pleased to present their Annual Report and audited financial statements for the year ended 31 December 2020

Stucture, Governance and Management

The Charity is constituted as an unincorporated association. The Charity operates as an autonomous branch of the National RSPCA subject to its rules for branches.

The Trustees are fully briefed on their responsibilities as Trustees prior to their acceptance of the role and are issued with a guidance handbook on the role and responsibilities of a trustee. The Trustees are elected at the AGM and form a committee which governs the Branch.

The Trustees hold monthly meetings at which management decisions are made. The day to day running of the Branch is delegated to the Branch Operations Manager. Support and strategic direction is given by the Trustees.

The principal funding sources for the Branch for 2020 were from the boarding contract which the Branch held with the National RSPCA up to 15th November 2020, this paid a set fee for each kennel and cat pen used by the National Society to board case animals. From 16th November 2020 the branch continues to board animals for the National RSPCA, but this is now paid per animal boarded in line with all other branches. Other sources of income are legacies, fundraising activities and events and income from rehoming animals.

The Trustees have, as a matter of policy, only made investments in cash deposits with our nominated bank(s) as the reserves are insufficient to allow for the inevitable risks involved with equities and other longer-term investments. The Branch does own a small number of shares which have been left to the Branch as a legacy. The Trustees actively review the risks that the Charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews.

Objectives and Principle Activities

The objectives of the Branch are to promote the work and objectives of the National Society of the RSPCA, with particular reference to the areas covered by the Branch.

The primary aims are to provide proper care for animals which have been mistreated or neglected and to facilitate the rehoming of as many animals as possible, once they become available for rehoming.

This is achieved through providing accommodation for cats and dogs removed from their owners by RSPCA Inspectors due to welfare concerns. Once animals become available for rehoming, in the majority of cases they are networked out to other RSPCA branches that focus on rehoming, to ensure a quick turnaround on the availability of spaces for case animals under the case boarding contract. The Branch also runs an animal clinic in Runcorn to provide low-cost treatment to animals whose owners are in receipt of certain benefits. Our volunteers provide invaluable support in the running of this service.

Achievements and Performance

In 2020 the branch took in a total of 121 animals (60 dogs, 61 cats). The vast majority of these were case animals, cared for by the Branch whilst prosecution cases were going through court. The Branch rehomed a total of 15 animals directly (7 dogs, 8 cats), with a further 78 animals transferred to other RSPCA branches for rehoming (36 dogs, 42 cats). We extend our thanks to these branches for taking these animals on and rehoming them and to the Regional Team from the National Society for the support and assistance in transporting these animals. The clinic treated 76 animals (46 dogs, 30 cats) between January and March 2020.

The Branch continues to focus on supporting the National Society, taking in cats and dogs which have been removed by RSPCA Inspectors due to concerns about their welfare. This provides the Branch with a basic level of income. The Branch has limited resources and the Trustees continue to target these resources at animals most in need, i.e. those which have suffered neglect, cruelty or abuse and are most at risk. The Branch continues to build relationships with other charities, including Dogs Trust, that take in unwanted animals and so can still provide some assistance to people who approach us for help.

2020 was a challenging year for the branch owing to the global COVID-19 pandemic which had a significant impact on the branch's fundraising and volunteering activities. Based on the situation with regards to fundraising and volunteering the plan to regenerate the old dog block at the animal centre was postponed for 2020. The clinic at Runcorn was closed from March for the remainder of 2020. There was minimal disruption to the animal care operations at the animal centre with the branch operating in compliance with COVID-19 guidelines and restrictions throughout the year.

Objects and public benefit statement

The Trustees have reviewed the outcomes and achievements of our objectives for the year, to ensure that we remain focussed 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.

Advancement of Animal Welfare

Our animal welfare work, taking in animals for the Inspectorate benefits society at large and also aims to help people in need with the care of their animals. Under the Charities Act 2006 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. Our main activities, highlighted below, demonstrate 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.

Charitable activities pursued for the public benefit
We support RSPCA Inspectors by taking in, caring for, and rehabilitating animals which have been removed as a result of cruelty, neglect or abuse. The Society's Inspectorate rescues animals in distress or at risk and enforces laws against the mistreatment of animals in England and Wales by bringing prosecutions. The work is key to the prevention and suppression of currently, part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole. We provide subsidised veterinary treatment via the clinic for animals that are sick or injured, whose owners are on low incomes and unable to meet the full cost of treatment. Animals in our care received veterinary and preventative care, including vaccination to help control the spread of zoonotic diseases. Dogs are microchipped to comply with the law at the earliest opportunity. Once animals become available for rehoming they undergo assessment, and all animals are neutered and microchipped.

Animals are rehomed at a reasonable cost to adopters. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this Charity, which is to reduce animal suffering. 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 interest of animals to rehome to those who could not afford to keep them.

We provide volunteering opportunities for those who wish to support our work, including trusteeship, pre-adoption home visiting, fundraising, fostering, clinic support and involvement in all aspects of the running of the animal entre, from reception, to maintenance and animal care. This benefits local people by providing the possibility of doing voluntary work which is both compassionate and rewarding.

Financial Review
The total incoming resources for the year amounted to £177,118 (2019: £291,000) including legacies and grants of £20,159 (2019: £138,453). Expenditure in the year amounted to £309,078 (2019: £298,977). The deficit for the year was therefore £131,960 (2019: £7,977).

Reserves policy

The Branch holds reserves in order that the service level for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted. The Trustees have established a policy of holding reserves of unrestricted funds equivalent to six months of expenditure – this amount is currently £154,539 (2019: £149,489). At December 2020 the branch had free reserves (total unrestricted reserves less fixed assets) of £234,963 (2019: £357,404).

Investment policy

Our policy remains unchanged; our surplus reserves will be held in a high interest account as we do not feel that we have the reserves to risk investing in equities.

Future plans

The Branch looks forward to 2021, with the following key objectives:

- Establishing the Branch as a public-facing animal centre
- Restoration of fundraising and volunteering activities
- Continuous improvements for the animal centre
- Review of Runcorn clinic operations

Addendum 1 - COVID 19

As of 28th april 2021, the branch continues to operate with minimal disruption in line with the Covid-19 restrictions in place within England, in accordance with legilstaion and Governemnt guidance.

Addendum 2 - Repayment of loan to Nationals RSPCA

The Branch has an outstanding loan of £39,023 plus interest owed to the National charity. The National charity has proposed a repayment of the loan over 5 years, this proposal is currently under considertaion by the Trustees.

Related parties

There have been no related party transactions in the period 1 January 2020 to 31 December 2020.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales 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 of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principle in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

Trustees & committee members

The following were trustees and committee members during the year:

Matthew Peers - Chair
Paul Draycott - Treasurer
Lauren McKechnie - Secretary
Jacky Draycott
Zoe Constantine (electred 19/02/20)
Sue Greenway (elected 20/20/20)
Andrew Heyes (elected 20/02/20)
Joe Lavery (elected 19/08/20)
Yzanne Heywood (resigned 15/01/20)
Ken Roberts (resigned 13/02/20)
Mark Robinson (resigned 20/05/20)

On behalf of the Trustees

Matt Peers
Branch Chairperson

Date: 21/07/2021

Independent examiner's report to the trustees

I report on the accounts of the RSPCA - Warrington, Halton & St Helens Branch, for the year ended 31 December 2020 which are set out on pages 8 to 16

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and subsequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent examiner's statements

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act,

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Richard Wilson-Artus (FCCA)

MWA Accounting Limited

Certified Chartered Accountants

1b
Blackfriars House
Parsonage
Manchester
M3 2JA

Date: 10/08/2021

RSPCA - Warrington, Halton & St Helens Branch

Statement of financial activities for the year ended 31 December 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income and Endowments					
Donations and legacies	2	90,219	-	90,219	215,250
Other trading income		8,767	-	8,767	5,716
Income from investments		28	-	28	80
Income from charitable activities	3	78,104	-	78,104	69,954
Total income and endowments		**177,118**	**-**	**177,118**	**291,000**
Expenses					
Expenditure on raising funds	4	27,182	-	27,182	23,491
Expenditure on charitable activities	5	278,133	-	278,133	270,485
Other expenditure	7	8,380	-	8,380	5,001
Net gains/(losses) on investments		-	-	-	-
Total expenses		**313,695**	**-**	**313,695**	**298,977**
Net income/(expenditure)		(136,577)	-	(136,577)	(7,977)
Transfers between funds		-	-	-	-
Net movement in funds		(136,577)	-	(136,577)	(7,977)
Total funds brought forward		1,178,219	-	1,178,219	1,186,196
Total funds carried forward		1,041,642	-	1,041,642	1,178,219

RSPCA - Warrington, Halton & St Helens Branch

Statement of Financial Position as at 31 December 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	9		810,044		819,563
Investments	10		1,252		1,252
			811,296		**820,815**
Current Assets					
Stock	11	1,000		1,000	
Debtors	12	21,540		23,688	
Cash at bank and in hand		267,058		387,162	
		289,598		**411,850**	
Creditors					
Amounts falling due within one year	13	59,252		54,446	
Net Current Assets			**230,346**		**357,404**
Total assets less current liabilities			**1,041,642**		**1,178,219**
Net assets			**1,041,642**		**1,178,219**
The funds of the Charity					
Unrestricted income funds	17		1,041,642		1,178,219
Total Charity funds			**1,041,642**		**1,178,219**

1 Accounting Policies

The following principal accounting policies have been applied in the preparation of these financial statements.

a) Basis of Accounting
The financial statements have been prepared in accordance with FRS 102 SORP.

b) Going Concern
Covid-19 has meant that, in common with other charities, the charity has suffered from pressure on charitable giving and on its cash flows. The Trustees have prepared budgets and forecasts which show that the current fund raising activities and future plans together with the existing reserves will provide sufficient resources for the charity to continue to operate for the next twelve months.

c) Tangible Fixed assets and Depreciation
Tangible fixed assets are included in the financial statements at cost.
Depreciation has been calculated to write off the cost of tangible fixed assets as follows:

Freehold buildings	2% p.a. straight line
Leasehold buildings	20% p.a. reducing balance
Plant, machinery and equipment	25% p.a. reducing balance
Fixtures and fittings	15% p.a. reducing balance
Motor vehicles and mobile home	25% p.a. straight line
Fencing (included within land and buildings)	15% p.a. straight line

d) Investments

Investments are shown at market value, any unrealised gain or loss being transferred to reserves.

e) Stocks

Stocks are valued at the lower of cost and net realisable value. Items donated for resale in the shops are not included within the financial statements until they are sold.

f) Taxation

The society is able to partially recover Value Added Tax.

g) Income

Credit for income, including donations, is taken when received or when a sales invoice is issued. Legacies are brought into account on an accruals basis when the Society's right to them is legally enforceable.

h) Donated goods

Goods donated for use at the animal centre are included as both incoming resources and resources expended at estimated cost.

i) Donated assets

Donated assets are capitalised at a value equivalent to market valuation at the time.

j) Volunteers time

Volunteers time, provided free of charge, is not recognised in the Statement of Financial Activities. An estimate of the value of this time is shown in note 8.

k) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Expenditure on charitable activities includes the direct costs of the activities and depreciation in related assets.

Governance sosts are related to the governance of the charity, such as the production of the accounts. Support costs include genarl office functions such as general management.

l) Fund accounting

Fund held by the charity are either:

- Unrestricted funds which can be used in accordance with the charitable objectives at the discretion of the trustees; or

- Restricted funds which can only be used for a particular restricted purpose within the charitable objectives.

Designated funds are a particular form of unrestricted funds consisting of amounts, which have been allocated or designated for a specific purpose by the trustees. The use of designated funds remains at the discretion of the trustees.

m) Leased assets

The charity has no finance leases. All operating leases and rental expenses are charged to the SOFA as incurred.

2 Income from donations and legacies

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Legacies	20,159	-	20,159	138,453
Donations & Gift Aid	65,501	-	65,501	55,628
Fundraising Income	4,524	-	4,524	19,202
Collections	35	-	35	1,967
	90,219	**-**	**90,219**	**215,250**

3 Income from charitable activities

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Housing animals	74,040	-	74,040	86,473
Housing animals (overstated in prior years)	-			(27,094)
Treating animals	4,064	-	4,064	10,575
	78,104	**-**	**78,104**	**69,954**

4 Expenditure on raising funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Support costs	25,758	-	25,758	23,069
Fundraising costs	1,424	-	1,424	422
	27,182	**-**	**27,182**	**23,491**

5 Expenditure on charitable activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total Funds 2020 £	Total Funds 2019 £
Housing animals	39,062	235,249	274,311	265,091
Treating animals	3,147	-	3,147	4,734
Governance costs	-	675	675	660
	42,209	**235,924**	**278,133**	**270,485**

6 Support costs

	Raising funds £	Charitable activities £	Governance £	Total 2020 £	Total 2019 £
Finance	1,980	2,970	675	5,625	5,460
Information technology	1,531	3,674	-	5,205	4,907
Other	1,045	21,338	-	22,383	18,229
Wages	21,202	190,178	-	211,380	177,779
Depreciation	-	17,089	-	17,089	16,098
	25,758	**235,249**	**675**	**261,682**	**222,473**

Basis of Allocation

Cost allocation includes an element of judgement, however the bases of calculation include:
- percentage of total usage;
- specific to category;
- split equally over activities.

The trustees do not consider support costs are attributable to treating animals, with the execption of relevant depreciation costs

7 Other expenditure

	2020 £	2019 £
Irreclaimable VAT	3,763	5,001
Adjustment to loan capital balance	(977)	-
Loan interest	5,594	-
	8,380	5,001

Please see note 13 for details regarding the above loan costs

Net Outgoing resources is stated after charging:	2020 £	2019 £
Independent examiners fee	675	660
Depreciation	17,089	16,715

8 Wages

	2020 £	2019 £
Wages and salaries	202,183	167,565
National Insurance Contributions	9,197	10,214
	211,380	**177,779**

No member of the Committee received any remuneration during the year.

The average number of full-time employees during the year was 10 (2019: 10). The average number of part-time employees during the year was 2 (2019: 2).

No member of staff receive remuneration in excess of £60,000 (2019: none) during the year.

It is estimated that the charity benefited from approximately 2,540 (2019: 3,500) hours of volunteers time to assist with home visiting, fostering, fundraising and the running of the Animal Centre and the Clinic. At an hourly rate of the National Minimum Wages and National Insurance, the value of this time is £22,657 (2019: £32,700).

9 Tangible fixed assets

	Freehold land & buildings £	Leasehold land & buildings £	Fixtures & fittings £	Equipment £	Motor Vehicles £	Total £
Cost						
At 01 January 2020	1,173,174	5,649	23,955	36,656	-	1,239,434
Additions	-	-		2,157	5,413	7,570
Disposals	-			-	-	-
At 31 December 2020	**1,173,174**	**5,649**	**23,955**	**38,813**	**5,413**	**1,247,004**
Depreciation						
At 01 January 2020	358,206	5,649	21,694	34,322	-	419,871
Charge for the year	14,639	-	339	758	1,353	17,089
Eliminated on disposal	-	-		-	-	-
At 31 December 2020	**372,845**	**5,649**	**22,033**	**35,080**	**1,353**	**436,960**
Net Book Value						
As at 31 December 2020	**800,329**	**-**	**1,922**	**3,733**	**4,060**	**810,044**
As at 31 December 2019	814,968	-	2,261	2,334	-	819,563

All of the fixed assets are used for charitable purposes.

10 Investments

	2020 £	2019 £
Market value at 01 January	1,252	1,252
Net gain / (loss) on revaluation	-	-
Market value at 31 December	**1,252**	**1,252**
Listed UK securities	**1,252**	**1,252**

All the investments are held to provide an investment return for the charity.

11 Stock

	2020 £	2019 £
Fundraising goods	1,000	1,000

12 Debtors

	2020 £	2019 £
Trade Debtors	9,646	7,437
Other Debtors	25	-
Prepayments and accrued income	5,387	6,408
VAT debtor	6,482	9,843
	21,540	**23,688**

13 Creditors; Amounts falling due within one year

	2020 £	2019 £
Trade creditors	6,550	6,370
Accruals and deferred income	3,583	4,843
Other creditors	4,502	3,233
Loan	44,617	40,000
	59,252	**54,446**

During the preparation of these financial statements, it has emerged that the capital balance of the loan from the National Society of the RSPCA was for £39,023 not the £40,000 previously recorded. In order to correct this, an adjustment of £977 has been credited to Other Expenditure within the Income and Expenditure Account as shown in note 7. In addition to this, interest should have been accrued each year. The charge of £5,594 also recorded in this year's Other Expenditure and shown within note 7 is made of £1,342 in 2020 and £4,252 between 2017 and 2019 (inclusive).

In previous years it was agreed with the National Society that repayments on the loan could be deferred, and repayment was therefore deferred. The National charity has proposed a repayment of the loan over 5 years, this proposal is currently under considertaion by the Trustees.

14 Analysis of Net Assets between funds

	Tangible Fixed Assets £	Net Currant Assets £	Total £
Restricted Funds	-	-	-
Unrestricted Funds	811,296	230,346	1,041,642
	811,296	**230,346**	**1,041,642**

15 Connected charities

The RSPCA Warrington, Halton & St Helens Branch is a branch of the RSPCA and, as such, is a separately registered charity. No consolidated accounts are therefore prepared by the National Society's headquarters.

16 Analysis of Funds

	Balance at 31.12.19 £	Reserve Transfer	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31.12.20 £
Unrestricted Funds						
General Fund	603,219		177,118	(313,695)	-	466,642
Designated Fund:						
- Cattery	575,000				-	575,000
	1,178,219		**177,118**	**(313,695)**	**-**	**1,041,642**
Total funds	**1,178,219**		**177,118**	**(313,695)**	**-**	**1,041,642**

17 Taxation
RSPCA Warrington, Halton & St Helens branch is a registered charity and is therefore exempt from tax on it's charitable income