



RSPCA - Warrington, Halton & St Helens Branch

Annual report and unaudited financial statements

For the year ending 31 December 2020

RSPCA - Warrington, Halton & St Helens Branch

Annual report and financial statements for the year ended 31 December 2020

Contents

Page

1	Charity Information
2	Trustees Report
6	Independent Examiner's Report
7	Statement of Financial Activities
8	Statement of Financial Position
9	Notes to the Financial Statements

RSPCA - Warrington, Halton & St Helens Branch

Charity information

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

RSPCA - Warrington, Halton & St Helens Branch

Trustees' report for the year ended 31 December 2020

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

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 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.

RSPCA - Warrington, Halton & St Helens Branch

Trustees' report for the year ended 31 December 2020

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.

RSPCA - Warrington, Halton & St Helens Branch

Trustees' report for the year ended 31 December 2020

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 £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

RSPCA - Warrington, Halton & St Helens Branch

Trustees' report for the year ended 31 December 2020

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 legislation and Government guidance.

Addendum 2 - Repayment of loan to National 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 consideration by the Trustees.

RSPCA - Warrington, Halton & St Helens Branch

Trustees' report for the year ended 31 December 2020

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 (elected 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

RSPCA - Warrington, Halton & St Helens Branch

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		2019	
		£	£	£	£
Fixed assets					
Tangible assets	9		810,044		819,563
Investments	10		<u>1,252</u>		<u>1,252</u>
			811,296		820,815
Current Assets					
Stock	11	1,000		1,000	
Debtors	12	21,540		23,688	
Cash at bank and in hand		<u>267,058</u>		<u>387,162</u>	
		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

RSPCA - Warrington, Halton & St Helens Branch

Notes to the Accounts

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.

RSPCA - Warrington, Halton & St Helens Branch

Notes to the accounts (continued)

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 costs are related to the governance of the charity, such as the production of the accounts. Support costs include general 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.

RSPCA - Warrington, Halton & St Helens Branch
Notes to the accounts (continued)

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

RSPCA - Warrington, Halton & St Helens Branch

Notes to the accounts (continued)

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 exception of relevant depreciation costs

7 Other expenditure

	2020 £	2019 £
Irrecoverable 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

RSPCA - Warrington, Halton & St Helens Branch
Notes to the accounts (continued)

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.

RSPCA - Warrington, Halton & St Helens Branch

Notes to the accounts (continued)

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 consideration by the Trustees.

RSPCA - Warrington, Halton & St Helens Branch

Notes to the accounts (continued)

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
	<u>811,296</u>	<u>230,346</u>	<u>1,041,642</u>

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
	<u>1,178,219</u>		<u>177,118</u>	<u>(313,695)</u>	<u>-</u>	<u>1,041,642</u>
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 its charitable income