

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

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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 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 £69,498 (2020: £32,704).

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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 £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.

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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.

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

.....*A Heyes*.....

Mr A Heyes

Trustee

Date: *21/06/22*.....

RSPCA WARRINGTON, HALTON & ST HELENS

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.



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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

		Unrestricted funds	Endowment funds designated	Total Unrestricted funds	
	Notes	2021 £	2021 £	2021 £	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		<u>173,367</u>	<u>-</u>	<u>173,367</u>	<u>177,119</u>
<u>Expenditure on:</u>					
Raising funds	8	<u>3,152</u>	<u>-</u>	<u>3,152</u>	<u>-</u>
Charitable activities	9	<u>340,251</u>	<u>-</u>	<u>340,251</u>	<u>313,695</u>
Total expenditure		<u>343,403</u>	<u>-</u>	<u>343,403</u>	<u>313,695</u>
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		<u>1,041,642</u>	<u>-</u>	<u>1,041,642</u>	<u>1,178,218</u>
Fund balances at 31 December 2021		<u><u>78,387</u></u>	<u><u>793,219</u></u>	<u><u>871,606</u></u>	<u><u>1,041,642</u></u>

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

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

A Heyes
Mr A Heyes
Trustee

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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.

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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).

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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.

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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	-
	<u>103,716</u>	<u>85,361</u>
 Grants receivable for core activities		
NWRB Grant	11,120	-
	<u>11,120</u>	<u>-</u>

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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
	<u>65,115</u>	<u>76,386</u>	<u>3,911</u>	<u>80,297</u>

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	<u>4,434</u>	<u>11,461</u>

6 Investments

	Unrestricted funds 2021 £	Total 2020 £
Interest receivable	<u>2</u>	<u>-</u>

7 Other income

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

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Raising funds

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

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
	<u>340,251</u>	<u>313,695</u>
	<u>340,251</u>	<u>313,695</u>

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
<u>10</u>	<u>10</u>

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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
	<u>219,577</u>	<u>211,380</u>

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	<u>1,174,964</u>	<u>23,955</u>	<u>38,815</u>	<u>5,413</u>	<u>1,243,147</u>
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	<u>388,888</u>	<u>22,321</u>	<u>36,013</u>	<u>2,706</u>	<u>449,928</u>
Carrying amount					
At 31 December 2021	<u>786,076</u>	<u>1,634</u>	<u>2,802</u>	<u>2,707</u>	<u>793,219</u>
At 31 December 2020	<u>800,329</u>	<u>1,922</u>	<u>3,735</u>	<u>4,060</u>	<u>810,046</u>

13 Fixed asset investments	Unlisted investments £
Cost or valuation	
At 1 January 2021 & 31 December 2021	<u>1,252</u>
Carrying amount	
At 31 December 2021	<u>1,252</u>
At 31 December 2020	<u>1,252</u>

RSPCA WARRINGTON, HALTON & ST HELENS

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.

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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
	<u>33,674</u>	<u>59,251</u>

19 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Borrowings	<u>42,796</u>	<u>-</u>

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)	-
	<u>78,387</u>	<u>793,219</u>	<u>871,606</u>	<u>1,041,642</u>

22 Related party transactions

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