

**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

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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 of 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 centre, 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.

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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
Trustee

Date: 07/07/2024

RSPCA WARRINGTON, HALTON & ST HELENS

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.

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 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 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

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Notes							
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 £	£	2022 £	£
Fixed assets					
Tangible assets	14		750,703		766,698
Investments	15		1,252		1,252
			<u>751,955</u>		<u>767,950</u>
Current assets					
Stocks	17	1,000		1,000	
Debtors	18	63,890		51,659	
Cash at bank and in hand		93,437		101,306	
		<u>158,327</u>		<u>153,965</u>	
Creditors: amounts falling due within one year	20	68,442		88,447	
		<u></u>		<u></u>	
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)
			<u></u>		<u></u>
Net assets			809,456		789,672
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds - general			58,753		22,974
Unrestricted funds - designated	22		750,703		766,698
			<u>809,456</u>		<u>789,672</u>

The financial statements were approved by the trustees on 20/01/2024



S Davies
Trustee

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

RSPCA Warrington, Halton & St Helens is a local branch of the national RSPCA organisation. It is controlled by its governing document which is the RSPCA branch rules and 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 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.

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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-boarded 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 2023

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 2023

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
	<u>144,664</u>	<u>95,739</u>
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
	<u>72,334</u>	<u>43,750</u>

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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
	<u>103,878</u>	<u>88,589</u>

5 Income from other trading activities

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

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

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	-	188
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>
	263,485	328,361
 Share of support and governance costs (see note 10)		
Governance	5,863	4,385
	<u> </u>	<u> </u>
	269,348	332,746
	<u> </u>	<u> </u>
 Analysis by fund		
Unrestricted funds - general	253,354	332,746
Unrestricted funds - designated	15,994	-
	<u> </u>	<u> </u>
	269,348	332,746
	<u> </u>	<u> </u>

10 Support costs allocated to activities

	Raising funds 2023 £	Total 2022 £
Governance	5,863	4,385
	<u> </u>	<u> </u>
	2023 £	2022 £
Governance costs comprise:		
Accountancy	5,863	4,385
	<u> </u>	<u> </u>
	5,863	4,385
	<u> </u>	<u> </u>

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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
	<u>10</u>	<u>10</u>
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
	<u>187,422</u>	<u>175,418</u>

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.

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

18 Debtors

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

19 Loans and overdrafts

	2023 £	2022 £
Other loans	<u>32,384</u>	<u>43,796</u>
Payable after one year	<u>32,384</u>	<u>43,796</u>

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
	<u>68,442</u>	<u>88,447</u>

21 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Borrowings	<u>32,384</u>	<u>43,796</u>

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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
	<u>766,697</u>	<u>(15,994)</u>	<u>-</u>	<u>750,703</u>
Previous year:	At 1 January 2022	Resources expended	Transfers	At 31 December 2022
	£	£	£	£
	793,219	-	(26,521)	766,698
	<u>793,219</u>	<u>-</u>	<u>(26,521)</u>	<u>766,698</u>

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
	<u>22,975</u>	<u>289,132</u>	<u>(253,354)</u>	<u>-</u>	<u>58,753</u>
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
	<u>78,387</u>	<u>251,000</u>	<u>(332,934)</u>	<u>26,521</u>	<u>22,974</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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)
	<u>58,753</u>	<u>750,703</u>	<u>809,456</u>

	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)
	<u>22,974</u>	<u>766,698</u>	<u>789,672</u>

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.