

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

Charity registration number 232259 (England and Wales)

RSPCA WARRINGTON, HALTON & ST HELENS

LEGAL AND ADMINISTRATIVE INFORMATION

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

RSPCA WARRINGTON, HALTON & ST HELENS

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RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

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

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

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

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

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

Achievements and Performance

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

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

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

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

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

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

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Objectives and public benefit statement

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

Advancement of Animal Welfare

Our animal welfare work, taking in animals for the Inspectorate benefits society at large and also aims to help people in need with the care of their animals. Under the Charities Act 2006 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. The legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Our main activities, highlighted below, demonstrate the benefit provided to the public. All of our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

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

Animals are rehomed at a reasonable cost to adopters. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this Charity, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership, it would not be in the best interest of animals to rehome to those who could not afford to keep them.

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

Financial review

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

Reserves Policy

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

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Investment Policy

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

Risk Review

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

Plans for future periods

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

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

Structure, governance and management

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

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

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

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

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

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

RSPCA WARRINGTON, HALTON & ST HELENS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

PT Draycott

PT DRAYCOTT
Trustee

Date: 27th / 12 / 25

RSPCA WARRINGTON, HALTON & ST HELENS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

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

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

RSPCA WARRINGTON, HALTON & ST HELENS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WARRINGTON, HALTON & ST HELENS

I report to the trustees on my examination of the financial statements of RSPCA Warrington, Halton & St Helens (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement - matter of concern identified

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

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

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



Champion TLL Limited

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

Dated: 24/06/25

RSPCA WARRINGTON, HALTON & ST HELENS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

RSPCA WARRINGTON, HALTON & ST HELENS

BALANCE SHEET

AS AT 31 DECEMBER 2024

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

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

P.T. Draycott
P.T. DRAYCOTT
Trustee

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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
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 2024

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 2024

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from charitable activities

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

5 Income from other trading activities

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

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>72</u>	<u>3</u>

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

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

9 Support costs allocated to activities

	Raising funds 2024 £	Total 2023 £
Governance	<u>8,727</u>	<u>5,863</u>
Governance costs comprise:	2024 £	2023 £
Accountancy	<u>8,727</u>	<u>5,863</u>
	<u>8,727</u>	<u>5,863</u>

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	6,327	5,863
Depreciation of owned tangible fixed assets	15,864	15,994
	<u> </u>	<u> </u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

2024	2023
Number	Number
12	10
<u> </u>	<u> </u>

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

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

13 Taxation

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

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Tangible fixed assets

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

15 Fixed asset investments

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

16 Financial instruments

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

17 Stocks

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

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

19 Loans and overdrafts		
	2024	2023
	£	£
Other loans	28,384	32,384
	<u>28,384</u>	<u>32,384</u>
Payable after one year	28,384	32,384
	<u>28,384</u>	<u>32,384</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		
	2024	2023
	£	£
Other taxation and social security	19,638	4,603
Trade creditors	19,595	35,786
Other creditors	1,065	11
Accruals and deferred income	2,400	28,042
	<u>42,698</u>	<u>68,442</u>

21 Creditors: amounts falling due after more than one year		
	2024	2023
	£	£
Borrowings	28,384	32,384
	<u>28,384</u>	<u>32,384</u>

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

22 Retirement benefit schemes

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

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

23 Unrestricted funds - designated

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

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Fixed assets	750,703	(15,864)	734,839
Previous year:	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
	766,697	(15,994)	750,703

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

24 Unrestricted funds

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	58,753	372,857	(272,228)	159,382
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	22,975	289,132	(253,354)	58,753

RSPCA WARRINGTON, HALTON & ST HELENS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

25 Analysis of net assets between funds

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

26 Related party transactions

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

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

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

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