

Charity Registration No. 205930

RSPCA WORCESTER AND MID-WORCESTERSHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

RSPCA WORCESTER AND MID-WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Nuckowski	
	Ms C Civardi	
	Mr D Hudson	
	Mrs G Haynes	Chairperson
	Mrs L Borstel	(Appointed 17/03/2021)
	Ms M Rees Griffith-Edgell	
	Ms M Walters	Honorary Treasurer (Appointed 16/02/2021)
	Mrs P Booker	Honorary Secretary
Charity number	205930	
Registered office	The Holdings Holdings Lane Kempsey WR5 3FP	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	Lloyds Bank Plc 4 The Cross Worcester WR1 3PY	
Solicitors	HallmarkHulme LLP 3.4 & 5 Sansome Place Worcester WR1 1UQ	

RSPCA WORCESTER AND MID-WORCESTERSHIRE

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RSPCA WORCESTER AND MID-WORCESTERSHIRE

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 accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, 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)" (as amended for accounting periods commencing from 1 January 2019).

Objectives and activities

The objects of the Branch are to promote and support the objects of the National Society of the RSPCA, with particular reference to the designated Branch area.

Aiding the Regional Inspectorate of the National RSPCA, by taking in free of charge, mistreated, abandoned animals including pets whose owners suffer financial difficulties or pass away. The Society's Inspectorate rescues animals in distress and enforces laws against the cruel mistreatment of animals by bringing prosecutions. This work is key to the "prevention or suppression of cruelty" part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

To find suitable new homes for the animals in our care, and to provide a service to the public to satisfy their family pet ownership requirements. To do this we operate a rehoming programme. Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed for rehoming. We rehome animals at low cost to those willing and able to have a companion animal. Our policy to charge a reasonable adoption fee for animals aims to highlight the financial responsibility of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

We take in free of charge, lost animals and take steps to reunite them with their owners. This work benefits our community, including the local authorities by preventing animals straying and posing a risk to themselves and people through road traffic accidents.

We respond to enquiries from the public about animals locally. This is a benefit to the public who know we can intervene to assist animals in need.

We provide volunteering opportunities for those wishing to support our work, including Trusteeship, fostering and fundraising. This benefits the public by providing the possibility of doing work, which is compassionate, rewarding, and offers social companionship.

We provide financial help for people on low income to neuter and microchip their family pets to avoid unwanted reproduction. We do this by a voucher scheme, and designated events. This benefits people on means tested benefits, by promoting responsible pet ownership.

We provide, in certain circumstances, financial help with veterinary costs to people on low income. This benefits those on means tested benefits by giving them financial help to obtain care for their companion animals.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

We provide the public with advice and literature concerning the care and welfare of their pets. This benefits the public by promoting responsible pet ownership.

We provide welfare neutering and treatments for feral cat colonies living alongside human communities, to avoid expansion of the cat colonies, which would otherwise cause nuisance and distress to those people living nearby.

To continue to generate sufficient income to maintain Branch activities.

Other fundraising activities are street collections, flag days, shows and events.

The maintenance of Branch Internet sites, to keep the public informed of our activities, and to make them aware of our animals needing new homes.

Regular press publicity, to further our cause and maintain our reputation as an animal welfare organisation.

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the RSPCA's work benefits animals. Richard Martin, one of the RSPCA's nineteenth century founders, identified the Society's prime aim as being to alter the moral feelings of the country. He recognised that taking care of animals is an essential part of any civilisation. This still resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals, which involves moral benefit to the human community as a whole. Whilst the public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The Trustees of the Branch confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the branch aims and objectives and in planning future activities and setting Branch expenditure for the year. We have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

The following sections of this report describe the Branch's main activities and performance and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

Achievements and performance

Coming out of lockdown we have experienced a challenging year. The private boarding kennels we used for kennelling our rescue dogs prior to rehoming ceased trading, this impacted on our ability to take in and rehome dogs.

We are pleased to report in 2021 we rehomed 6 dogs, 265 cats and 34 miscellaneous animals. Compared to 2020 figures of 42 dogs, 257 cats and 43 miscellaneous animals.

We neutered 164 animals (205 in 2020), microchipped 200 (191 in 2020) and provide the owners of 47 animals with welfare vouchers (32 in 2020)

Revenue (excluding gift aid and recycling income) from our fundraising shops was £114,256 compared to £97,524 in 2020; Bromsgrove £47,444 (£36,225 in 2020), Worcester £31,774 (£28,790 in 2020), Upton £23,801 (£18,285 in 2020) and on site £11,237 (£14,224 in 2020)

Our volunteer force provides invaluable support in achieving our objectives. We would like to thank and congratulate all staff and volunteers for their hard work and dedication throughout the year.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

The total incoming resources for the year amounted to £865,612 (2020: £301,300). Expenditure in the year amounted to £264,691 (2020: £280,273). There was a loss in the value of our investments of £6,056 (2020: £1,189). This resulted in a surplus for the year of £594,865 (2020: £19,838).

We have seen our fixed assets increase during the year as our investment in The Holdings continues. Total additions to Fixed Assets for the year are £64,512.

Gift aided donations are a key income stream for the branch. Due to COVID-19 and our charity shops being shut for periods of the year, this has impacted the income from this source. Gift aid claims of £10,962 were made in the year compared to £5,886 the previous year.

As at the 31st December 2021 the Branch had reserves of £1,873,751 including restricted reserves of £422,387 and designated reserves of £1,451,364. Included within the designated reserves is the operating fund of £421,510 which we are pleased to report covers in excess of our requirement to cover 12 months expenditure.

Every business and charity in the UK has been impacted by COVID-19. Although this branch income has been impacted from shops, fundraising and adoptions the reserves of the branch remain in a position to meet expected outgoings over the next 12 months. Where applicable the trustees have applied for Grants to cover shortfalls in income, including the Small Business Grant Fund and Job Retention Scheme.

It is the opinion of the Trustees that the Branch's policies, systems and controls are sufficient to mitigate financial and reputation loss through error or fraud. Procedures are in place for the authorization of all transactions and projects with audited records to include the activities at all branch shops.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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 (2012 edition).

A Committee elected at the AGM governs the Branch, who are the Trustees of the Branch. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

All Trustees of the Branch give their time freely and no remuneration was paid in the year. Details of Trustee's re-imbursed expenses are disclosed in Note 11 to the accounts.

The Trustees hold monthly meetings at which decisions are made. Day to day running of the branch is delegated to the Branch Secretary. Day to day running of the animal re-homing is delegated to the re-homing co-ordinators, and the day-to-day running of the three shops is delegated to the Shop Managers, who report to their Line Managers, who in turn report to the Trustees.

The Trustees actively review the risks, which the charity faces on a regular basis through regular meetings of the Trustees that cover operational and financial reviews. The Trustees also examine the other operational and business risks, which have been identified as:

- Inability to operate a re-homing scheme through loss of income.
- Loss of reputation through error or fraud.
- Loss of income through error or fraud.
- Insufficient funds to cover the costs of other animal welfare activities.

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

Mrs A Edmonds	(Resigned 12/08/2021)
Mr A Nuckowski	
Ms C Civardi	
Mr D Hudson	
Mrs G Haynes	Chairperson
Mrs L Borstel	(Appointed 17/03/2021)
Ms M Rees Griffith-Edgell	
Ms M Walters	Honorary Treasurer (Appointed 16/02/2021)
Mrs P Booker	Honorary Secretary

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



Mrs G Haynes (Chairperson)

Trustee

Dated: 4 May 2022

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Law requires the Trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of the affairs of the Charity and of its financial activities for that year. In preparing these, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue operating.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. 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 WORCESTER AND MID-WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA WORCESTER AND MID-WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of RSPCA Worcester and Mid-Worcestershire (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

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 Institute of Chartered Accountants, England & Wales, which is one of the listed bodies.

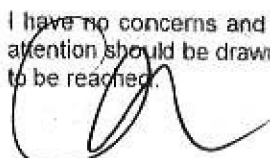
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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.


Elizabeth Needham ACA CTA (VAT)
Kendall Wadley LLP

The Institute of Chartered Accountants in England and Wales.
Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 4 May 2022

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

Current financial year

		Unrestricted funds	Restricted funds	Designated funds	Total	Total
		2021	2021	2021	2021	2020
	Notes	£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	3	250,807	439,152	50	690,009	160,538
Charitable activities	4	-	-	45,016	45,016	34,566
Other trading activities	5	130,545	-	-	130,545	105,855
Investments	6	42	-	-	42	322
Other income	7	-	-	-	-	19
Total income		381,394	439,152	45,066	865,612	301,300
<u>Expenditure on:</u>						
Raising funds	8	73,361	-	-	73,361	81,345
Charitable activities	9	35,903	-	155,427	191,330	198,928
Total resources expended		109,264	-	155,427	264,691	280,273
Net gains/(losses) on investments	13	(6,056)	-	-	(6,056)	(1,189)
Net incoming/(outgoing) resources before transfers		266,074	439,152	(110,361)	594,865	19,838
Gross transfers between funds	14	(266,074)	(63,180)	329,254	-	-
Net movement in funds		-	375,972	218,893	594,865	19,838
Fund balances at 1 January 2021		-	46,415	1,232,471	1,278,886	1,259,050
Fund balances at 31 December 2021		-	422,387	1,451,364	1,873,751	1,278,888

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

All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Prior financial year

		Unrestricted funds	Restricted funds	Designated funds	Total
		2020	2020	2020	2020
	Notes	£	£	£	£
<u>Income and endowments from:</u>					
Donations and legacies	3	127,185	20,037	13,316	160,538
Charitable activities	4	-	-	34,566	34,566
Other trading activities	5	105,855	-	-	105,855
Investments	6	263	59	-	322
Other income	7	-	-	19	19
Total income		233,303	20,096	47,901	301,300
<u>Expenditure on:</u>					
Raising funds	8	81,345	-	-	81,345
Charitable activities	9	32,629	3,997	162,302	198,928
Total resources expended		113,974	3,997	162,302	280,273
Net (losses) on investments	13	(1,189)	-	-	(1,189)
Net incoming/(outgoing) resources before transfers		118,140	16,099	(114,401)	19,838
Gross transfers between funds	14	(118,140)	(13,110)	131,250	-
Net movement in funds		-	2,989	16,849	19,838
Fund balances at 1 January 2020		-	43,425	1,215,625	1,259,050
Fund balances at 31 December 2020		-	46,414	1,232,474	1,278,888

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

All income and expenditure derive from continuing activities.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	15	1,093,034		1,044,464	
Investments	16		19	6,075	
		<u>1,093,053</u>		<u>1,050,539</u>	
Current assets					
Debtors	18	23,238		19,170	
Cash at bank and in hand		789,867		234,919	
		<u>813,105</u>		<u>254,089</u>	
Creditors: amounts falling due within one year	19	<u>(32,407)</u>		<u>(25,740)</u>	
Net current assets			780,698		228,349
Total assets less current liabilities			<u>1,873,751</u>		<u>1,278,888</u>
Income funds					
Designated funds	20	1,451,364		1,232,474	
Restricted funds	21	422,387		46,414	
Unrestricted funds			-		-
		<u>1,873,751</u>		<u>1,278,888</u>	

The accounts were approved by the Trustees on ⁹ May 2022



Mrs G Haynes (Chairperson)

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

Royal Society For The Prevention of Cruelty To Animals Worcester and Mid-Worcester branch is a unincorporated association registered in England and Wales. Its registered address is The Holdings, Holdings Lane, Kempsey, WR5 3FP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's constitution, 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) Section 1A' (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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 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.

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.

1.4 Incoming resources

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.

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.

Government grant income in connection with COVID-19 assistance schemes is recognised on a receivable basis.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

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	Nil
Reception	Nil
Kennels	16 Years Straight Line
Animal shelters	16 Years Straight Line
Fixtures and fittings	3 Years Straight Line
Equipment	4 Years Straight Line
Motor vehicles	4 Years 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.

The Kennels are not yet complete and therefore depreciation has not been charged in the year.

1.7 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 WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 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.

1.9 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 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.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Comparatives

The shops costs have been reclassified. This has had no impact on the overall results for the period as previous reported.

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.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2021 £	Total 2020 £
Donations and gifts	54,625	409,152	50	463,827	64,413
Legacies receivable	110,617	-	-	110,617	2,000
Grants receivable	61,431	30,000	-	91,431	69,952
Door to door campaigns	24,134	-	-	24,134	24,173
	<u>250,807</u>	<u>439,152</u>	<u>50</u>	<u>690,009</u>	<u>160,538</u>
For the year ended 31 December 2020	<u>127,185</u>	<u>20,037</u>	<u>13,316</u>		<u>160,538</u>
Grants receivable for core activities					
COVID-19: JRS	7,997	-	-	7,997	13,039
COVID-19: Grants	49,269	-	-	49,269	50,088
PetPlan	4,165	-	-	4,165	3,825
Reception	-	30,000	-	30,000	3,000
	<u>61,431</u>	<u>30,000</u>	<u>-</u>	<u>91,431</u>	<u>69,952</u>

4 Charitable activities

	Cats & Small Animals £	Dogs £	Total 2021 £	Total 2020 £
Sales within charitable activities	2,875	-	2,875	2,361
Adoption fees	20,808	150	20,958	23,832
Recharges to other branches	18,867	2,316	21,183	8,373
	<u>42,550</u>	<u>2,466</u>	<u>45,016</u>	<u>34,566</u>
For the year ended 31 December 2020				
Designated (Unrestricted funds)	<u>21,248</u>	<u>13,318</u>		<u>34,566</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Other trading activities

	2021 £	2020 £
Other trading income	130,545	105,855

The above relate solely to unrestricted activities in both the current and previous year.

6 Investments

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from listed investments	-	-	-	250
Interest receivable	42	-	42	72
	42	-	42	322
For the year ended 31 December 2020	263	59		322

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Other income

	2021 £	2020 £
Wayleave	-	19

8 Raising funds

	2021 £	2020 £
<u>Trading costs</u>		
Charity shops staff costs	46,602	51,031
Rent	17,431	18,537
Rates	1,957	2,265
Electricity	1,306	1,700
Repairs and maintenance	31	237
Insurance	420	724
Till costs	3,976	3,995
Telephone	513	991
Bank charges	280	1,077
Sundry	168	155
Professional fees	677	523
Other trading activities	-	110
Trading costs	73,361	81,345

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Charitable activities

	Cats & Small Animals £	Dogs £	Animal Home Fund £	General Fund £	Total 2021 £	Total 2020 £
Staff costs	-	-	81,103	-	81,103	70,957
Depreciation and impairment	-	-	15,943	-	15,943	20,324
Veterinary services	45,006	4,666	-	-	49,672	51,540
Electricity	-	-	-	-	-	2,032
Professional fees	-	-	-	-	-	13,400
Support costs	-	-	7,493	-	7,493	7,015
Welfare	533	683	-	-	1,216	1,031
	<u>45,539</u>	<u>5,349</u>	<u>104,539</u>	<u>-</u>	<u>155,427</u>	<u>166,299</u>
Share of support costs (see note 10)	-	-	-	32,653	32,653	29,629
Share of governance costs (see note 10)	-	-	-	3,250	3,250	3,000
	<u>45,539</u>	<u>5,349</u>	<u>104,539</u>	<u>35,903</u>	<u>191,330</u>	<u>198,928</u>
Analysis by fund						
Unrestricted funds	-	-	-	35,903	35,903	
Designated fund	45,539	5,349	104,539	-	155,427	
	<u>45,539</u>	<u>5,349</u>	<u>104,539</u>	<u>35,903</u>	<u>191,330</u>	
For the year ended 31 December 2020						
Unrestricted funds	-	-	-	32,629		32,629
Restricted funds	3,997	-	-	-		3,997
Designated funds	36,332	27,738	98,232	-		162,302
	<u>40,329</u>	<u>27,738</u>	<u>98,232</u>	<u>32,629</u>		<u>198,928</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Staff costs	9,557	-	9,557	9,473	
Operating lease charges	1,295	-	1,295	1,011	
Regional contribution	(2,890)	-	(2,890)	(190)	
Rates	606	-	606	649	
Insurance	914	-	914	1,822	
Electricity	7,278	-	7,278	4,822	
Repairs to property and equipment	2,839	-	2,839	2,418	
Postage, stationery and advertising	270	-	270	127	
Telephone	2,072	-	2,072	1,982	
Bank charges	507	-	507	703	
Sundry	2,422	-	2,422	2,637	
Professional fees	4,199	-	4,199	1,317	
Equipment	3,222	-	3,222	2,589	
Till costs	362	-	362	269	
Accountancy	-	3,250	3,250	3,000	Governance
	<u>32,653</u>	<u>3,250</u>	<u>35,903</u>	<u>32,629</u>	
Analysed between					
Charitable activities	<u>32,653</u>	<u>3,250</u>	<u>35,903</u>	<u>32,629</u>	

Governance costs includes payments to the accountants of £3,000 (2020: £3,000) for independent examination fees.

11 Trustees

A total of £1,632 (2020: £2,168) was reimbursed to one member of the Managing Committee in the year. This represents direct re-imbursement of expenditure defrayed in acquiring goods on behalf of the charity necessary for the continuance of charitable activities. No member of the Managing Committee has received or is due to receive any remuneration for the year directly or indirectly from the Charity's funds.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

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

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administration and re-homing facility	5	6
Charity shops	5	5
	<u>10</u>	<u>11</u>

Employment costs

	2021 £	2020 £
Wages and salaries	131,965	127,891
Social security costs	3,460	2,033
Other pension costs	1,837	1,537
	<u>137,262</u>	<u>131,461</u>

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

13 Net gains/(losses) on investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Revaluation of investments	(4,756)	(1,189)
Gain/(loss) on sale of investments	(1,300)	-
	<u>(6,056)</u>	<u>(1,189)</u>

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

14 Transfers

2021:

A transfer of £63,180 has been made from restricted funds to unrestricted funds and a transfer of £1,332 has been made from unrestricted funds to designated funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

All other remaining unrestricted funds are designated to the operating fund for the forthcoming period.

2020:

A transfer of £29,325 has been made from unrestricted funds to designated funds funds to reflect the increase in the value of tangible fixed assets arising from additions in the year.

The Shop Investment fund of £25,000 has been re-designated by the trustees and is released to the operating fund.

All other remaining unrestricted funds are designated to the operating fund for the forthcoming period.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Tangible fixed assets	Freehold land and buildings	Reception	Kennels	Cattery	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 January 2021	921,362	-	-	145,229	21,738	15,083	13,084	1,116,496
Additions	1,332	57,138	6,042	-	-	-	-	64,512
At 31 December 2021	922,694	57,138	6,042	145,229	21,738	15,083	13,084	1,181,008
Depreciation and impairment								
At 1 January 2021	-	-	-	32,263	21,295	11,931	6,542	72,031
Depreciation charged in the year	-	-	-	9,077	443	3,152	3,271	15,943
At 31 December 2021	-	-	-	41,340	21,738	15,083	9,813	87,974
Carrying amount								
At 31 December 2021	922,694	57,138	6,042	103,889	-	-	3,271	1,093,034
At 31 December 2020	921,362	-	-	112,965	443	3,152	6,542	1,044,464

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2021	6,075
Valuation changes	(4,756)
Gain/(Loss) on Sale	(1,300)
At 31 December 2021	19
Carrying amount	
At 31 December 2021	19
At 31 December 2020	6,075

17 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	19	6,075

18 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	6,294	3,948
Other debtors	14,736	9,314
Prepayments and accrued income	2,208	5,908
	23,238	19,170

19 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	-	3,895
Trade creditors	27,700	8,239
Accruals and deferred income	4,707	13,606
	32,407	25,740

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

20 Designated funds

The income funds of the charity include designated funds comprising the following:

	Balance at 1 January 2020	Movement in funds			Transfers 1 January 2021	Balance at 1 January 2021	Movement in funds			Transfers	Balance at 31 December 2021
		£	£	£			Incoming resources	Resources expended	Incoming resources		
General Fixed Asset Designated Fund	1,035,463			(20,324)	29,326	1,044,465	-	(15,943)	45,066	1,332	1,029,854
Operating Fund	155,162	47,901	(141,978)	-	126,926	188,006	45,066	(139,484)	-	327,922	421,510
Shop Investment Fund	25,000	-	-	-	(25,000)	-	-	-	-	-	-
	1,215,625	47,901	(162,302)		131,250	1,232,471	45,066	(155,427)	45,066	329,254	1,451,364

General Fixed Assets Designated Fund: The charity assigns fixed assets (excluding the Reception and Kennel) held to a designated fund. This is done to ensure that the charity will have suitable level of reserves to meet future depreciation costs relating to these fixed assets and so they will not directly affect the net operating capital of the charity.

Operating Fund: These funds have been designated to ensure that the charity holds enough reserves to cover twelve months expenditure for operations, which is in line with its current reserves policy.

Shop Investment Fund: These monies have been set aside to facilitate the expansion of shops.

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Movement in funds			Transfers 1 January 2021	Balance at 1 January 2021	Movement in funds			Transfers 31 December 2021	Balance at 31 December 2021
	£	Incoming resources	Resources expended	£		£	Incoming resources	Resources expended	£		£
The Holdings - Kennels	16,425	17,096	(2,032)	(9,648)	21,842	274,952	259,152	(6,042)	(6,042)	274,952	274,952
Grant from Charitable Trust	27,000	-	(1,965)	(462)	24,573	24,573	-	-	-	24,573	24,573
Car Park Fund	-	3,000	-	(3,000)	-	-	-	-	-	-	-
Reception	-	-	-	-	-	122,862	180,000	(57,138)	(57,138)	122,862	122,862
	<u>43,425</u>	<u>20,096</u>	<u>(3,997)</u>	<u>(13,110)</u>	<u>45,415</u>	<u>422,387</u>	<u>439,152</u>	<u>(63,180)</u>	<u>(63,180)</u>	<u>422,387</u>	<u>422,387</u>

The Holdings - Kennels: Monies received for building kennels at The Holdings

A grant was received from a Charitable Trust for specific fundraising activities

Reception: Grant received for the building of a reception at The Holdings

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

22 Analysis of net assets between funds	Unrestricted		Restricted		Designated		Total		Unrestricted		Restricted		Designated		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	2020	£
Fund balances at 31 December 2021 are represented by:																
Tangible assets	-		63,180		1,029,854		1,093,034		-		-		1,044,464		1,044,464	
Investments	-		-		19		19		-		-		6,075		6,075	
Current assets/(liabilities)	-		359,207		421,491		780,698		-		46,415		181,934		228,349	
	-		422,387		1,451,364		1,873,751		-		46,415		1,232,473		1,278,888	

RSPCA WORCESTER AND MID-WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

23 Related party transactions

During the year the Worcester and Mid-Worcestershire branch bought goods amounting to £5,959 (2020: £6,897) from the RSPCA Society, as at the year end the amount due to the Society amounted to £1,353 (2020: £303).



West Mercia Inspectorate Report

2021

West Mercia - Shropshire, Worcestershire & Herefordshire

C.I Kelly Lake 13190

DCI Thea Kerrison 13875

Inspector Emily Cheeseman 12686

Inspector Paul Seddon 106

Inspector Natalie Avery 930

Inspector Suzanne Smith 9200

Inspector Nayman Dunderdale 384

Animal Rescue Officer Steve Davies 8805

Animal Rescue Officer Dave Hollinshead 144

Animal Rescue Officer John Groake 236

Animal Rescue Officer Rachel Ward 16672

What an achievement to get to the end of 2021 and start off 2022 as we mean to go on! We thought we had a lot to deal with - and then these last two years Covid came and showed us there was more to contend with!

As a snapshot of 2021, here is a collection of some of the more memorable events and investigation outcomes for West Mercia... Stories that help us remember why we do, what we do.

Of course, a big thank you to everyone for all their hard work over the last year. We could not have done it without you!

Annual Branch Report

2021

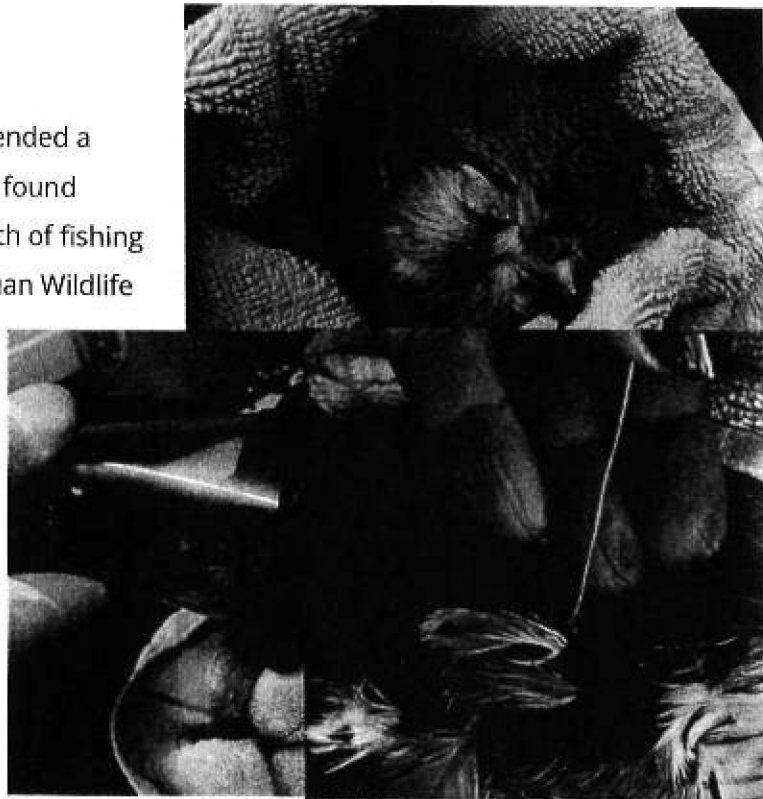
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Total
Kidderminster & District	23	18	21	27	37	24	32	40	31	24	14	15	306
Coll	15	11	14	17	20	16	21	28	12	15	7	7	183
Compl	8	7	7	10	17	8	11	12	19	9	7	8	123
Shropshire	40	75	78	105	103	108	98	109	111	98	88	89	1,102
Coll	20	36	42	62	67	56	49	51	51	42	31	29	536
Compl	20	39	36	43	36	52	49	58	60	56	57	60	566
Worcester & Mid-Worcestershire	54	61	67	89	84	80	88	74	95	62	75	64	893
Coll	31	36	46	63	63	63	48	42	42	30	38	32	534
Compl	23	25	21	26	21	17	40	32	53	32	37	32	359
Total	117	154	166	221	224	212	218	223	237	184	177	168	2,301

*Awaiting statistics for Herefordshire branch

Do you remember these rescues:

Tangled Kestrel

ARO Rachel Ward: Rachel attended a Kestrel near Bewdley that was found swinging from a tree by a length of fishing line. She transferred him to Cuan Wildlife Rescue where he was examined, and they found the hook from the fishing line had gone through his wing! Cuan managed to remove the hook whilst the bird was under anesthesia, and he has now been released back to the wild.



Badger cub rescue

DCI Thea Kerrison: I was called to a rescue of a baby badger trapped down an embankment.... "When I got there I didn't realise it was stuck down an embankment, on the opposite side of the canal! I called on Insp Jack Alderson, who is swift water rescue trained, and Hereford and Worcester fire service. They had the equipment to enter the water and waded across to the baby badger - who was not very pleased to see them! They managed to get her into a basket and bring her back to safety. I took her to Vale wildlife for a check

over". At the time the badger was too young to be completely independent and so was reared at Vale before her release. Hopefully she has kept out of trouble since!



Swans reunited

ARO Steve Davies: "In April I rescued a swan that had become trapped behind a fence for four days, after a misjudged landing. The swan had found itself on the wrong side of a carp net enclosure on a reservoir in



Bromsgrove. After a little patience I managed to gain her trust and caught hold of her. I released her back to her mate on the correct side" True love!

More Abandoned Cockerels!

Insp Seddon: These two were found on a housing estate in Shrewsbury, and had been flitting around various gardens giving unwanted early morning 'wake up' calls for the local residents! The grey one was doing a good impression of road runner, so it took me a while to catch him - much to the delight of the locals! There were a few poultry keepers in the street, but nobody claimed them"

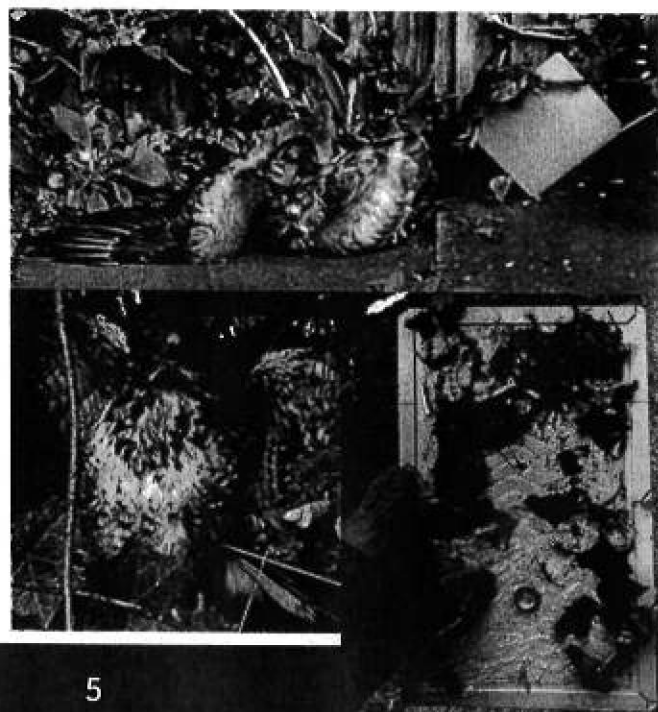


These two ended up being transferred to a poultry rescue and were rehomed.

Sadly, these were two of many cockerels and chickens abandoned in 2021 and finding space has been even more difficult with the arrival of bird flu.

Glue Trap

ARO Rachel Ward: At the start of 2021, Rachel attended a buzzard with its wing allegedly trapped in cardboard. It turned out the poor bird had his wing stuck on a glue trap! "Whilst I was on my way, luckily the buzzard managed to free himself. I attempted to catch him, but he was extremely alert and managed to fly away - he was very lucky to escape



with just a few feathers missing". The incident details were passed onto our press team to release a piece to raise awareness.

As officers, we often pass details to our press team in the hope that we can gather more information from the public, or to raise awareness.

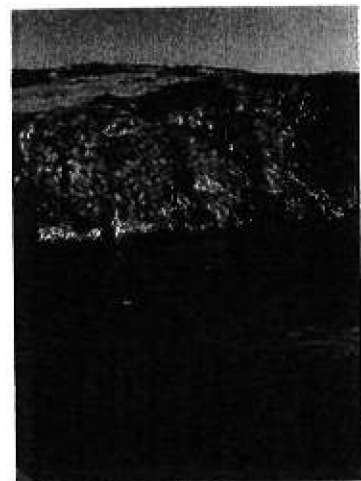
Another amazing rope rescue

Insp Nayman Dunderdale: As one of our highly trained rope rescue officers, Nayman is often being called upon to attend rescues of animals in places where not many of us like to go....

"I was part of the National team assembled to rescue three sheep on a steep sided cliff face near Cardigan bay. Despite being hampered by steep gradients, gorse and blackthorn bushes, falling rocks, razor sharp edge rocks rubbing rope lines and a changing tide the rescue went smoothly. Each sheep was caught on the steep slopes, bagged and lowered down to slippery rocks on an ebbing tide. The boat crew

expertly maneuvered to land a team member, who loaded the sheep onto the boat, jumping back on during a tide surge and waiting for the next. During the day a

report came in that another four sheep had gone over a cliff 20 minutes north of Cardigan a couple of days earlier. The



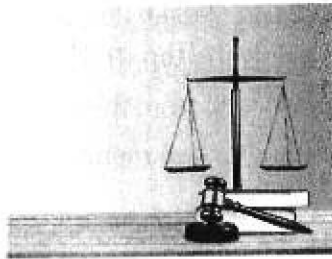
decision was made to assemble the teams the next day and attempt a rescue. Two rope teams were needed again: the first lowered 3 on to the expanse to herd the sheep, the other team waiting to set up anywhere along the top of the 100m or so coastal path above. The sheep obligingly herded themselves into a rock crevice 30m below the top. The other team lowered and all four were bagged and returned to the top with help from the farmers quad. Whilst being hauled up the sheep bag got stuck on an overhang so two members had to ascend and held the lines to run smoothly"

A fantastic rescue effort by Nayman and all of our rope and boat rescue colleagues.

Cat took on more than she could handle

Insp Claire Davey: "Whilst on call I went to a cat in Hereford that had gotten herself into a bit of a pickle! The local farm cat had been scrounging in the callers recycling, and gotten her head stuck in a can! Luckily, she waited patiently in their garage for me to rescue her. I thought I'd have to take her to a vet, but fortunately I was able to remove the can on my own, and the cat had no injuries besides a little bald patch. She was released on site and the caller secured their recycling!"





JUSTICE SECTION

Another successful year in the courts for our officers and the RSPCA. A great deal of difference has been made to numerous animals' lives now, and in the future. The following are some great examples of justice being served.

First ever Prosecution

Insp Claire Davey: In December 2019, Claire inherited a case from our Special Operations Unit (SOU)I, regarding a dog that was beaten in a lift. This was Claire's first case investigation as a recently graduated Inspector at the time. Rico is a beautiful Presa Canario and sadly



there was CCTV footage showing the incident of him being cruelly treated by his owner at the time. Following months of delays because of the pandemic, in 202 Rico's owner received his sentence - an 8 week prison sentence, disqualification from keeping animals for life, and deprivation of Rico. "I couldn't be more chuffed with the results of my first court case!". Rico went on to be rehomed - and get the life he deserves.

Shropshire woman jailed and banned from Keeping Animals for life

DCI Thea Kerrison:

In late December 2020, Thea was called to a dead horse in the Bridgnorth area of Shropshire. "The weather was so cold, I remember there was snow on the ground and it was freezing temperatures. The thoroughbred horse was lay on the ground with no rug and no food was visible. She was so thin, I could clearly see her ribs". After a full investigation, the vets report suspected that 'Diamond' the thoroughbred had died from malnutrition and hypothermia. Diamonds owner was found guilty at Court and sentenced to 20 weeks imprisonment and a lifetime ban on all animals.

Telford couple banned from Keeping Animals for life

Insp Kate Parker:

In 2020 Kate was called to a house in Telford where Portuguese Water dogs and Bouviers de Flandres were being commercially bred in terrible conditions... "The window to the left of the front door, and the front door itself, had a thick layer of a black substance, and the smell that was coming from within was foul". The vets report concluded that the needs of the dogs were not being met and the couple were found guilty, receiving £1,800 court costs and fines, and a ban on all animals. They were given 21 days to rehome their remaining animals.

People Matters...

Farewell Insp Kate Parker



Inspector Kate Parker decided to hang up her epaulets in 2021 after years of frontline animal welfare work and numerous case investigations. Kate has joined Naturewatch foundation and is carrying on her animal welfare work - currently helping the animals of Ukraine.

Farewell Glenn

Even though Glenn was not a member of the West Mercia team, he was often in the West Mercia area helping out animals in need and so it only feels fitting to mention him in our report. Glenn decided to hang up his Animal Rescue Officer uniform in 2021 and say goodbye. Glenn joined the inspectorate in 2018 and was a valued member of the Gloucestershire and Warwickshire team. Some good news though... Glenn will be volunteering as a wildlife casualty volunteer and helping out at the Holdings - Worcester Branch! Glenn is now settled in his new job with the Ministry of Defense.



Hello Nat!

We are very lucky that Inspector Natalie Avery decided to join our West Mercia team in 2021. Nat came to us having worked many years covering Manchester and surrounding areas. A little more rural here but Nat has fitted in perfectly to our group and has hit the ground running!

A new little West Mercian...

A massive Congratulations to Inspector Emily Cheeseman and her family who welcomed little Robin into the world. Emily is currently on Maternity leave enjoying the new addition to the family!

We continue to work closely with our partner agencies to ensure animal welfare across our counties. To all branches - we are eternally grateful for your contribution and help to our work and the work of animal welfare.

That's all Folks!

The West Mercia Team

