

RSPCA Wyth Sir Branch

Charity No. 225476

Trustees' Report and Unaudited Accounts

31 December 2023

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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 225476

Principal Office

RSPCA

UsksideBusiness Park

Usk Way

Newport

NP20 2TX

Trustees

The following trustees served during the year:

T. Barnes (Resigned 13 February 2023)

P.D. Baxter

B.M. Francis

C.A. Gunter

G.A. Hawkesley

C. Lawson (Resigned 11 September 2023)

D.R. Liles

H.S. West (Resigned 5 February 2024)

Key Management Personnel

Chair

Mr D Liles

Treasurer

Mr P Baxter

Secretay

Ms D Wilkes

Accountants

Andersons Accountancy Services Ltd

10 The Cedars

Llanfoist

Abergavenny

Monmouthshire

NP7 9LX

Bankers

Co-op Bank

27-29 Commercial Street

Newport

NP20 1HJ

OBJECTIVES AND ACTIVITIES

The RSPCA Wyth Sir Branch(formerly RSPCA Gwent branch) supports the work and objectives of the National Society and aims to promote animal welfare, kindness and to prevent or suppress cruelty to animals by all lawful means.

The main activity we undertake is fundraising so we can pay towards veterinary treatment, rehoming an animal, foster care, micro-chipping and neutering. We do this by using the voucher scheme. Some of the work we do helps to control the dog/cat population through neutering and benefits the public by giving them financial help, which in turn promotes reasonable pet ownership.

We support the society's inspectorate and the difficult work they do. They dispense vouchers if an animal is in need and they also provide education, information and advice. The work they do is key to the prevention of cruelty which is part of the objectives of the RSPCA and of course Wyth Sir Branch, which is a moral benefit to the public.

ACHIEVEMENTS AND PERFORMANCE

The trustees continue to look at ways of developing the branch, which enables it, not only to support animals in need, but also support the public. We provide local pet owners, living in our branch area on low incomes and qualifying benefits, with financial support, through our welfare assistance scheme by subsidising the cost of veterinary treatment for sick animals. The scheme is managed by our branch administrator and is assisted by office volunteers.

At the beginning of the year, the trustees agreed for the branch to set up a cat rehoming service. Both our animal welfare officers have worked extremely hard planning and delivering the service. The animal welfare officers receive referrals not only from the society but also from members of the public. The branch follows a robust process ensuring the wellbeing of the cat is always met, which includes home checks before any decision is made on adoption. The branch rents four pods in a cattery in the branch area to ensure the cats have a safe place to stay during the rehoming process, which includes health check ups and vaccines at the RSPCA clinic in Merthyr. The service became operational in April of this year and by the end of December fifty four cats had found new homes.

Our animal welfare officers also work in the community offering support to members of the public, completing welfare checks and delivering pet food to individuals and community food banks.

The Chepstow and Cwmbran shops continue to perform well, and both have a large number of regular customers who return time and time again. The staff work tirelessly ensuring the shops are well presented, offering a wide range of items for sale. The shops would not be able to trade if it wasn't for the teams of volunteers who work in both shops, some have been with the branch for many years. The income from the shops provide much needed finances for the branch to continue providing animal welfare. Our volunteer van drivers can be seen driving around collecting donations for our shops, they also deliver pet food to food banks and local community groups throughout the area.

The committee thanks all the staff and volunteers working in the office, our shops and in the community, for all the work they have done over the last year. Thanks to them, many animals have received care and support, when they needed it most. The branch is always looking for volunteers to arrange and attend fundraising events throughout our branch area, work in the office, in our shops or helping in the community, driving our vans and working with our animal welfare officers.

FINANCIAL REVIEW

Total gross income for the year was £313,049 split £299,606 unrestricted and £13,443 restricted. The previous year the total gross income was £428,384 split £371,633 unrestricted and £56,751 restricted.

Total expenditure in the year was £393,322, split £336,083 unrestricted and £57,239 restricted. This resulted in a deficit for the year of £94,948 split £51,152 unrestricted and £43,796 restricted.

During the year, the branch received £64,663 (2022 £41,792) from the national Door to Door campaign run by RSPCA HQ.

Income from the shops at Chepstow and Cwmbran was £173,842 (2022 £132,254 Cwmbran opened December 2021)

The branches reserves policy is unchanged from last year and is set at the amount of £100,000 this is equivalent to 18 months running costs, this is reviewed every six months.

PLANS FOR FUTURE PERIODS

In the next year we plan to build on our rehoming scheme through Pantymilah Boarding to help more animals in our care. The public are still struggling financially and the demand on the request for food continues, so we will continue to work with local food banks and support other animal welfare organisations by sharing the kind donations of food we receive. We will continue to increase our volunteer numbers not only in our shops but to cover administrative duties, van driving and fundraising. Our fundraising will be increased with a focus on income generation to make sure we have the income to meet our expenditure. We will also be looking at increasing the number of shops so long as suitable units at an appropriate price are available. We continue to support where needed on a case by case basis the Newport Animal Centre and Cat Rehoming Centre based at Pets at Home in Newport, both are managed and operated by the RSPCA National Society. In 2024 we are looking to work in partnership with other neighbouring branches to ensure we have the maximum efficiency in animal welfare. It is our intention to continue to provide a voucher scheme to provide assistance to members of the public on low income and those animals with no known owner, along with those animals where a request for our assistance is received from our inspectorate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The RSPCA Gwent branch is an unincorporated charitable association and is a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals, carrying out its direct animal welfare work in the area of the old county of Gwent

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

D.R. Liles
Trustee
25 June 2024

Independent Examiner's Report to the trustees of RSPCA Wyth Sir Branch

I report to the trustees on my examination of the financial statements of RSPCA Wyth Sir Branch for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

As 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 by being a qualified member of FCA/ ICAEW.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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.

Mary Anderson FCA/ ICAEW
Andersons Accountancy Services Ltd
10 The Cedars
Llanfoist
Abergavenny
Monmouthshire
NP7 9LX
25 June 2024

RSPCA Wyth Sir Branch
Statement of Financial Activities
for the year ended 31 December 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	96,748	-	96,748	295,831
Other trading activities	4	176,542	-	176,542	132,254
Investments	5	3,168	-	3,168	299
Other	6	23,148	13,443	36,591	-
Total		299,606	13,443	313,049	428,384
Expenditure on:					
Raising funds	7	166,593	-	166,593	133,379
Charitable activities	8	158,844	57,239	216,083	123,400
Other	9	10,646	-	10,646	10,209
Total		336,083	57,239	393,322	266,988
Net gains on investments		-	-	-	-
Net (expenditure)/income	10	(36,477)	(43,796)	(80,273)	161,396
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(36,477)	(43,796)	(80,273)	161,396
Other gains and losses					
Net movement in funds		(36,477)	(43,796)	(80,273)	161,396
Reconciliation of funds:					
Total funds brought forward		256,592	43,796	300,388	138,992
Total funds carried forward		220,115	0	220,115	300,388

RSPCA Wyth Sir Branch

Balance Sheet

at 31 December 2023

Charity No. 225476

		2023	2022
		£	£
Fixed assets			
Intangible assets	13	10,502	14,660
Tangible assets	14	17,560	22,251
		<u>28,062</u>	<u>36,911</u>
Current assets			
Debtors	15	19,538	1,744
Cash at bank and in hand		227,580	295,797
		<u>247,118</u>	<u>297,541</u>
Creditors: Amount falling due within one year	16	(55,065)	(34,064)
Net current assets		192,053	263,477
Total assets less current liabilities		220,115	300,388
Net assets excluding pension asset or liability		220,115	300,388
Total net assets		<u>220,115</u>	<u>300,388</u>
The funds of the charity			
Restricted funds	17		
Restricted income funds		0	43,796
		<u>0</u>	<u>43,796</u>
Unrestricted funds	17		
General funds		220,115	256,592
		<u>220,115</u>	<u>256,592</u>
Reserves	17		
Total funds		<u>220,115</u>	<u>300,388</u>

Approved by the trustees on 25 June 2024

And signed on their behalf by:

D.R. Liles

Trustee

25 June 2024

for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor vehicles	25% reducing balance
Fixtures, fittings and equipment	15% reducing balance

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Leasehold improvements	5% straight line
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Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	239,080	56,751	295,831
Other trading activities	132,254	-	132,254
Investments	299	-	299
Total	371,633	56,751	428,384
Expenditure on:			
Raising funds	133,379	-	133,379
Charitable activities	110,445	12,955	123,400
Other	10,209	-	10,209
Total	254,033	12,955	266,988
Net income	117,600	43,796	161,396
Net income before other gains/(losses)	117,600	43,796	161,396
Other gains and losses:			
Net movement in funds	117,600	43,796	161,396
Reconciliation of funds:			
Total funds brought forward	138,992	-	138,992
Total funds carried forward	256,592	43,796	300,388

3 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations	14,162	14,162	181,212
Door to Door	64,663	64,663	41,792
Legacies	17,923	17,923	72,827
	96,748	96,748	295,831

4 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
Shop income	176,542	176,542	132,254
	176,542	176,542	132,254

5 Income from investments

	Unrestricted	Total 2023	Total 2022
	£	£	£
Interest receivable	3,168	3,168	299
	<u>3,168</u>	<u>3,168</u>	<u>299</u>

6 Other income

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants	0	13,443	13,443	-
Rehoming	3,700	-	3,700	-
Care Contribution Fund	16,328	-	16,328	-
Animal Welfare line handling	3,120	-	3,120	-
	<u>23,148</u>	<u>13,443</u>	<u>36,591</u>	<u>-</u>

7 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Fundraising trading costs</i>			
Direct costs	3,802	3,802	1,267
Staff costs	81,723	81,723	59,900
Property costs	75,278	75,278	64,977
Admin costs	5,790	5,790	7,235
	<u>166,593</u>	<u>166,593</u>	<u>133,379</u>

8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Direct costs	83,079	17,565	100,644	54,438
Staff costs	49,963	30,612	80,575	36,670
Property costs	5,040	5,040	10,080	10,920
Admin costs	17,912	4,022	21,934	18,516
<i>Governance costs</i>				
Independent examination fee	1,830	-	1,830	1,620
Legal and professional	1,020	-	1,020	1,236
	<u>158,844</u>	<u>57,239</u>	<u>216,083</u>	<u>123,400</u>

9 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	8,849	8,849	10,209
General administrative costs	1,797	1,797	-
	<u>10,646</u>	<u>10,646</u>	<u>10,209</u>

10 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	4,691	6,051
Amortisation of intangible fixed assets	4,158	4,158

11 Trustee remuneration and expenses

	2023 Number	2022 Number
Number of trustees paid expenses	1	-
The nature of the reimbursed expenses	Software Licence	

12 Staff costs

	2023	2022
Salaries and wages	162,298	96,570
Pension costs	10,263	5,786
	<u>172,561</u>	<u>102,356</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2023 Number	2022 Number
Shop	2	3
Welfare Officer	2	1
Branch Manager	1	1
Admin	1	1
	<u>6</u>	<u>6</u>

The charity's pension scheme is NOW pensions.

13 Intangible fixed assets

	Other	Total
	£	£
Cost		
At 1 January 2023	20,790	20,790
At 31 December 2023	<u>20,790</u>	<u>20,790</u>
Amortisation and impairment		
At 1 January 2023	6,130	6,130
Amortisation charge for the year	4,158	4,158
At 31 December 2023	<u>10,288</u>	<u>10,288</u>
Net book values		
At 31 December 2023	<u>10,502</u>	<u>10,502</u>
At 31 December 2022	<u>14,660</u>	<u>14,660</u>
Leasehold improvements made to shop in Cwmbran		

14 Tangible fixed assets

	Motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£
Cost or revaluation			
At 1 January 2023	32,097	18,534	50,631
At 31 December 2023	<u>32,097</u>	<u>18,534</u>	<u>50,631</u>
Depreciation and impairment			
At 1 January 2023	18,556	9,824	28,380
Depreciation charge for the year	3,385	1,306	4,691
At 31 December 2023	<u>21,941</u>	<u>11,130</u>	<u>33,071</u>
Net book values			
At 31 December 2023	<u>10,156</u>	<u>7,404</u>	<u>17,560</u>
At 31 December 2022	<u>13,541</u>	<u>8,710</u>	<u>22,251</u>

15 Debtors

	2023	2022
	£	£
Trade debtors	17,835	-
Prepayments and accrued income	1,703	1,744
	<u>19,538</u>	<u>1,744</u>

16 Creditors:
amounts falling due within one year

	2023	2022
	£	£
Trade creditors	40,571	24,430
Other taxes and social security	5,728	5,624
Other creditors	2,772	1,070
Accruals	5,994	2,940
	<u>55,065</u>	<u>34,064</u>

17 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
Restricted funds:				
Restricted income funds:				
Donation	2,040	-	(2,040)	-
Legacies M Knight and Mr Bevan	41,756	-	(41,756)	0
Moondance Foundation	-	12,500	(12,500)	-
RSPCA and Local Giving	-	943	(943)	0
<i>Total</i>	<u>43,796</u>	<u>13,443</u>	<u>(57,239)</u>	<u>0</u>
Unrestricted funds:				
General funds	256,592	299,606	(336,083)	220,115
Total funds	<u>300,388</u>	<u>313,049</u>	<u>(393,322)</u>	<u>220,115</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Donation	Use in Merthyr Clinic
Legacies M Knight and Mr Bevan	Use in Glamorgan (North and East) area.
Moondance Foundation	Cat rehoming costs
RSPCA and Local Giving	Supply pet food to those in need via foodbanks

18 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	28,062	28,062
Net current assets	192,053	192,053
	<u>220,115</u>	<u>220,115</u>

19 Reconciliation of net debt

	At 1 January 2023	Cash flows	At 31 December 2023
	£	£	£
Cash and cash equivalents	295,797	(68,217)	227,580
	<u>295,797</u>	<u>(68,217)</u>	<u>227,580</u>
Net debt	<u>295,797</u>	<u>(68,217)</u>	<u>227,580</u>

20 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023	2023	2022	2022
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	28,880	-	10,080	-
In the second to fifth years inclusive	27,600	-	31,800	-
	<u>56,480</u>	<u>-</u>	<u>41,880</u>	<u>-</u>

Pension commitments

The charity must comply with its autoenrolment duties in respect of employees pension contributions.

	2023	2022
	£	£
The pension cost charge to the charity amounted to:	<u>10,263</u>	<u>5,498</u>
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>2,972</u>	<u>1,070</u>

RSPCA Wyth Sir Branch
Detailed Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Donations	14,162	-	14,162	181,212
Door to Door	64,663	-	64,663	41,792
Legacies	17,923	-	17,923	72,827
	<u>96,748</u>	<u>-</u>	<u>96,748</u>	<u>295,831</u>
Other trading activities				
Shop income	176,542	-	176,542	132,254
	<u>176,542</u>	<u>-</u>	<u>176,542</u>	<u>132,254</u>
Investments				
Interest receivable	3,168	-	3,168	299
	<u>3,168</u>	<u>-</u>	<u>3,168</u>	<u>299</u>
Other				
Grants	0	13,443	13,443	-
Rehoming	3,700	-	3,700	-
Care Contribution Fund	16,328	-	16,328	-
Animal Welfare line handling	3,120	-	3,120	-
	<u>23,148</u>	<u>13,443</u>	<u>36,591</u>	<u>-</u>
Total income and endowments	<u>299,606</u>	<u>13,443</u>	<u>313,049</u>	<u>428,384</u>
Expenditure on:				
Costs of other trading activities				
Direct costs	3,802	-	3,802	1,267
Staff costs	81,723	-	81,723	59,900
Property costs	75,278	-	75,278	64,977
Admin costs	5,790	-	5,790	7,235
	<u>166,593</u>	<u>-</u>	<u>166,593</u>	<u>133,379</u>
Total of expenditure on raising funds	<u>166,593</u>	<u>-</u>	<u>166,593</u>	<u>133,379</u>
Charitable activities				
Direct costs	83,079	17,565	100,644	54,438
Staff costs	49,963	30,612	80,575	36,670
Property costs	5,040	5,040	10,080	10,920
Admin costs	17,912	4,022	21,934	18,516
	<u>155,994</u>	<u>57,239</u>	<u>213,233</u>	<u>120,544</u>
Governance costs				
Independent examination fee	1,830	-	1,830	1,620
Legal and professional	1,020	-	1,020	1,236
	<u>2,850</u>	<u>-</u>	<u>2,850</u>	<u>2,856</u>

RSPCA Wyth Sir Branch
Detailed Statement of Financial Activities

Total of expenditure on charitable activities	158,844	57,239	216,083	123,400
General administrative costs, including depreciation and amortisation				
Amortisation	4,158	-	4,158	4,158
Depreciation of Motor vehicles	3,385	-	3,385	4,514
Depreciation of Fixtures, fittings and equipment	1,306	-	1,306	1,537
General insurances	1,686	-	1,686	-
Software, IT support and related costs	111	-	111	-
	<u>10,646</u>	<u>-</u>	<u>10,646</u>	<u>10,209</u>
Total of expenditure of other costs	<u>10,646</u>	<u>-</u>	<u>10,646</u>	<u>10,209</u>
Total expenditure	336,083	57,239	393,322	266,988
Net gains on investments	-	-	-	-
	<u>(36,477)</u>	<u>(43,796)</u>	<u>(80,273)</u>	<u>161,396</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(36,477)</u>	<u>(43,796)</u>	<u>(80,273)</u>	<u>161,396</u>
Other Gains	-	-	-	-
	<u>(36,477)</u>	<u>(43,796)</u>	<u>(80,273)</u>	<u>161,396</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	256,592	43,796	300,388	138,992
Total funds carried forward	<u>220,115</u>	<u>0</u>	<u>220,115</u>	<u>300,388</u>