

**REGISTERED CHARITY NUMBER: 232246**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
R.S.P.C.A. (FYLDE BRANCH)**

Jones Harris Limited  
Chartered Accountants  
17 St Peters Place  
Fleetwood  
Lancashire  
FY7 6EB

**R.S.P.C.A. (FYLDE BRANCH)**

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for the year ended 31 December 2022**

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## **R.S.P.C.A. (FYLDE BRANCH)**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

#### **GENERAL**

RSPCA - Fylde Branch ("the Charity") was registered with the Charity Commissioners on 5 August 1966 and is governed by the R.S.P.C.A. branch model rules, revised 19 July 1956.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Charity's objectives are to promote the work and objectives of the Royal Society for the Prevention of Cruelty to Animals (the Society) in the Branch area, namely to use all lawful means to prevent cruelty, promote kindness to and alleviate suffering of animals.

##### **Significant activities**

##### **Advancement of animal welfare**

1. The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, 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**

2. We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's Inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales 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.

3. Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

4. We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

5. We offer free animal care advice by having a dedicated local Advice Line. The public benefits through the promotion of responsible pet ownership.

## **R.S.P.C.A. (FYLDE BRANCH)**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

2022 was the first full operational year since COVID reared its head in 2020 and the first year in our slightly new way of working. The Trustee Board was conscious that the previous year's deficit had to be significantly reduced if the Branch was to maintain its operational reserves. As you will see from our Accounts, the wage bill was reduced by over £20,000 due to having 2 members of staff instead of 3 the previous year and although our Boarding, Vet Bills and other expenses remained relatively similar the increased retail and events income certainly helped to balance the books. However, the Branch was still heading for a shortfall until a timely Legacy made for a substantial surplus on the balance sheet. This highlights how important Legacies are to Charities and we are extremely grateful to all those people who remember the hard work the Branch has done over the years and continues to do.

The Branch prioritises the intake of the most vulnerable cats rescued by the RSPCA inspectorate. Unfortunately, we were unable to rehome as many cats as we would have liked during the year due to an outbreak of Ring worm at our cattery unit, which is very expensive to treat and hard to eradicate and as we move into 2023, we are still having problems, which will continue to impact our work. We did still manage to rehome 51 cats, which, under the circumstances, is a fantastic amount. The cats in our care also receive, along with veterinary treatment, vaccinations, flea and worm treatment and are neutered, micro chipped and assessed before being rehomed. We have also had more poorly cats which have required extensive veterinary treatment and round the clock care. Thankfully most have fully recovered and gone on to find loving homes. We always try our utmost to give every animal that comes into our care a chance, regardless of illness or disability and we hope the public will continue to support us in all we do.

2022 was also the year when our long-standing Chairman, Derek Timms and Treasurer, Joyce Holden stood down for a well-earned break, although both have remained on the Board of Trustees. I can't put into words how much the Branch has relied on these true stalwarts over the years, and I am more than confident in saying that the Branch would not be in existence today had it not been for their dedication and support over to many years to mention. Following Derek's decision to stand down, Lesley Crook took over the Chair in 2022, Lesley must take great credit for the work she has done keeping the Branch up to date with charity compliance especially with regards to Policy, Risk and HR issues.

As previously mentioned, our retail and events income were significantly increased during the year. Our Fleetwood Shop took a record amount, including a very successful Tram Sunday. This coupled with an increase in the events we attended, which included the Fairhaven Dog festival, in which we invited our neighbours from the Blackpool Branch to partner a joint stall, made for a highly successful year. Our hard-working Shop Manager, Animal Care Manager and all our Volunteers must take enormous credit for the work they have put in to make our Shop and these events so successful. Our online auctions and raffles also proved to be hugely successful, and thanks must go again to Sara our Animal Care Manager and Volunteers who gave up their spare time to organise and take part in these virtual events. As well as our shop and fundraising volunteers and Trustees the Branch owes a great deal of thanks too many other Branch volunteers, who foster our cats and help out at our cattery unit on a regular basis.

#### **FINANCIAL REVIEW**

##### **Financial position**

The results show that the charity made a net surplus of £95,736 during the year. The charity has unrestricted reserves of £474,848 as at 31/12/22 as well as unrestricted cash funds of £387,084. This should be sufficient to cover all of the immediate commitments as the trustees look forward to the next 12 months.

##### **Reserves policy**

The trustees are of the opinion they should try to retain reserves equivalent to four times the expected level of annual net expenditure. In addition, they have identified expenditure requirements for maintaining the condition of the buildings operated by the branch. The current level of reserves is around four times expenditure which at the level that the trustees have set. This is not an unreasonable level of reserves especially as the charity cannot rely on legacies to be a consistent source of income, the timing and amount of which are beyond their control.

#### **FUTURE PLANS**

As we return to the new normal, we intend to consolidate our current position by developing and increasing our fund-raising activities, finding new income streams, and enhancing our social media presence.

We will endeavour to recruit and train new Volunteers and Trustees and encourage RSPCA Branch membership.

We also want to continue to prioritise cat accommodation to Inspectorate generated cats as well as helping cats and other animals from the local area.

## **R.S.P.C.A. (FYLDE BRANCH)**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2022**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Organisational structure**

The Society was formed by the Royal Society for the Prevention of Cruelty to Animals Act 1932 (as amended) and is governed by the RSPCA Acts and by the Rules of the Society. Membership of the Society is by subscription and may be on a life, annual, ex-official or junior basis.

The Society is managed by an elected Council who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The Branch is governed by a Committee who are Trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society the Committee controls and monitors all the fundraising and animal welfare initiatives of the Branch.

All Branch members are eligible to stand for the Branch Committee/Trustee subject to the following:

- a) Candidates for the Committee/Trustee must be nominated in writing by at least 2 eligible Branch members.
- b) Nominations must be delivered to the Secretary at least 10 days before the date fixed for the AGM and accompanied by the candidate's written consent to stand for election.
- c) A candidate is elected if he/she receives at least 51 per cent of the vote.
- d) Committee/Trustees are encouraged to read the guidance set out in the Commissions booklet CC3 responsibilities of Charity Trustees

##### **Related parties**

The Branch made contributions during the year to RSPCA National Branch of £1,378.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

232246

##### **Principal address**

1a North Albert Street  
Fleetwood  
Lancashire  
FY7 6AA

##### **Trustees**

A Bijsterbosch Secretary  
D Timms  
Mrs J Holden  
Mrs L Newbold  
Mrs L Crook Chairperson  
D Muir  
Mrs P Barnes  
Mrs E Penny (resigned 3.8.22)  
Mrs J Bijsterbosch  
Mrs L Rawson Treasurer (appointed 13.6.22)

**R.S.P.C.A. (FYLDE BRANCH)**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Jones Harris Limited  
Chartered Accountants  
17 St Peters Place  
Fleetwood  
Lancashire  
FY7 6EB

Approved by order of the board of trustees on 7 June 2023 and signed on its behalf by:

A Bijsterbosch - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
R.S.P.C.A. (FYLDE BRANCH)**

**Independent examiner's report to the trustees of R.S.P.C.A. (Fylde Branch)**

I report to the charity trustees on my examination of the accounts of R.S.P.C.A. (Fylde Branch) (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

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

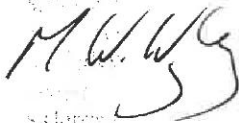
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.



Mr M Wigley

Jones Harris Limited  
Chartered Accountants  
17 St Peters Place  
Fleetwood  
Lancashire  
FY7 6EB

7 June 2023

**R.S.P.C.A. (FYLDE BRANCH)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	172,908	4,674	177,582	74,495
Other trading activities	3	33,383	-	33,383	24,233
Investment income	4	769	25	794	692
<b>Total</b>		<u>207,060</u>	<u>4,699</u>	<u>211,759</u>	<u>99,420</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,758	-	1,758	1,010
<b>Charitable activities</b>					
Charitable activities		<u>111,142</u>	<u>4,675</u>	<u>115,817</u>	<u>142,036</u>
<b>Total</b>		<u>112,900</u>	<u>4,675</u>	<u>117,575</u>	<u>143,046</u>
Net gains on investments		<u>1,576</u>	<u>-</u>	<u>1,576</u>	<u>25,348</u>
<b>NET INCOME/(EXPENDITURE)</b>		95,736	24	95,760	(18,278)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		379,122	47,680	426,802	445,080
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>474,858</u></u>	<u><u>47,704</u></u>	<u><u>522,562</u></u>	<u><u>426,802</u></u>

The notes form part of these financial statements



**R.S.P.C.A. (FYLDE BRANCH)**

**BALANCE SHEET  
31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	65,690	-	65,690	69,087
Investments	8	26,924	-	26,924	25,348
		<u>92,614</u>	<u>-</u>	<u>92,614</u>	<u>94,435</u>
<b>CURRENT ASSETS</b>					
Debtors	9	1,268	-	1,268	1,993
Cash at bank		387,084	47,704	434,788	341,067
		<u>388,352</u>	<u>47,704</u>	<u>436,056</u>	<u>343,060</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(6,108)	-	(6,108)	(10,693)
<b>NET CURRENT ASSETS</b>		<u>382,244</u>	<u>47,704</u>	<u>429,948</u>	<u>332,367</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>474,858</u>	<u>47,704</u>	<u>522,562</u>	<u>426,802</u>
<b>NET ASSETS</b>		<u>474,858</u>	<u>47,704</u>	<u>522,562</u>	<u>426,802</u>
<b>FUNDS</b>	11				
Unrestricted funds				474,858	379,122
Restricted funds				47,704	47,680
<b>TOTAL FUNDS</b>				<u>522,562</u>	<u>426,802</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 June 2023 and were signed on its behalf by:

L Crook - Trustee

## R.S.P.C.A. (FYLDE BRANCH)

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Going concern**

The accounts are prepared on the going concern basis, the charity made a net surplus of £95,736 for the year and had total funds of £522,562 at the year end date. Furthermore there was cash at bank of £434,788 which the trustees feel is sufficient to meet all short term commitments, the trustees are therefore confident that the charity will continue in existence for at least 12 months from the date of this report.

##### **Income**

All income including donations, legacies and grants is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Freehold property	- 2% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Investments**

Fixed asset investments are held to generate income or for their investment potential, or both and investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the SoFA. Investments in Quoted shares are measured at fair value at the reporting date.

# **R.S.P.C.A. (FYLDE BRANCH)**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the year ended 31 December 2022**

### **2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	17,738	22,485
Legacies	131,951	20,524
Grants	27,893	28,419
Sundry Income	-	3,067
	<u>177,582</u>	<u>74,495</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Cat Trust	4,675	4,285
Other grants	23,218	24,134
	<u>27,893</u>	<u>28,419</u>

### **3. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Shop income	33,082	23,778
Social lotteries	301	455
	<u>33,383</u>	<u>24,233</u>

### **4. INVESTMENT INCOME**

	2022	2021
	£	£
Interest & dividends	794	692
	<u>794</u>	<u>692</u>

### **5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

#### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**R.S.P.C.A. (FYLDE BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	70,210	4,285	74,495
Other trading activities	24,233	-	24,233
Investment income	687	5	692
<b>Total</b>	<u>95,130</u>	<u>4,290</u>	<u>99,420</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,010	-	1,010
<b>Charitable activities</b>			
Charitable activities	137,751	4,285	142,036
<b>Total</b>	<u>138,761</u>	<u>4,285</u>	<u>143,046</u>
Net gains on investments	<u>25,348</u>	-	<u>25,348</u>
<b>NET INCOME/(EXPENDITURE)</b>	(18,283)	5	(18,278)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	397,405	47,675	445,080
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>379,122</u></u>	<u><u>47,680</u></u>	<u><u>426,802</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2022	87,665	8,203	13,223	3,016	112,107
Additions	-	-	-	620	620
At 31 December 2022	<u>87,665</u>	<u>8,203</u>	<u>13,223</u>	<u>3,636</u>	<u>112,727</u>
<b>DEPRECIATION</b>					
At 1 January 2022	30,187	888	10,782	1,163	43,020
Charge for year	1,753	820	244	1,200	4,017
At 31 December 2022	<u>31,940</u>	<u>1,708</u>	<u>11,026</u>	<u>2,363</u>	<u>47,037</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u><u>55,725</u></u>	<u><u>6,495</u></u>	<u><u>2,197</u></u>	<u><u>1,273</u></u>	<u><u>65,690</u></u>
At 31 December 2021	<u><u>57,478</u></u>	<u><u>7,315</u></u>	<u><u>2,441</u></u>	<u><u>1,853</u></u>	<u><u>69,087</u></u>

**R.S.P.C.A. (FYLDE BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022**

**8. FIXED ASSET INVESTMENTS**

	Listed investments £	Unlisted investments £	Totals £
<b>MARKET VALUE</b>			
At 1 January 2022	10,972	14,376	25,348
Revaluations	1,576	-	1,576
	<u>12,548</u>	<u>14,376</u>	<u>26,924</u>
At 31 December 2022	12,548	14,376	26,924
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>12,548</u>	<u>14,376</u>	<u>26,924</u>
At 31 December 2021	<u>10,972</u>	<u>14,376</u>	<u>25,348</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2022	1,576	-	1,576
Cost	10,972	14,376	25,348
	<u>12,548</u>	<u>14,376</u>	<u>26,924</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
VAT	836	1,615
Prepayments	432	378
	<u>1,268</u>	<u>1,993</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Taxation and social security	442	-
Other creditors	5,666	10,693
	<u>6,108</u>	<u>10,693</u>

**R.S.P.C.A. (FYLDE BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022**

**11. MOVEMENT IN FUNDS**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	379,122	95,736	474,858
<b>Restricted funds</b>			
Protection of Cats in Cleveleys	47,680	24	47,704
<b>TOTAL FUNDS</b>	<u>426,802</u>	<u>95,760</u>	<u>522,562</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	207,060	(112,900)	1,576	95,736
<b>Restricted funds</b>				
Protection of Cats in Cleveleys	24	-	-	24
Cat Treatment fund	4,675	(4,675)	-	-
	<u>4,699</u>	<u>(4,675)</u>	<u>-</u>	<u>24</u>
<b>TOTAL FUNDS</b>	<u>211,759</u>	<u>(117,575)</u>	<u>1,576</u>	<u>95,760</u>

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	397,405	(18,283)	379,122
<b>Restricted funds</b>			
Protection of Cats in Cleveleys	47,675	5	47,680
<b>TOTAL FUNDS</b>	<u>445,080</u>	<u>(18,278)</u>	<u>426,802</u>

**R.S.P.C.A. (FYLDE BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	95,130	(138,761)	25,348	(18,283)
<b>Restricted funds</b>				
Protection of Cats in Cleveleys	5	-	-	5
Cat Treatment fund	4,285	(4,285)	-	-
	<u>4,290</u>	<u>(4,285)</u>	<u>-</u>	<u>5</u>
<b>TOTAL FUNDS</b>	<u>99,420</u>	<u>(143,046)</u>	<u>25,348</u>	<u>(18,278)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	397,405	77,453	474,858
<b>Restricted funds</b>			
Protection of Cats in Cleveleys	47,675	29	47,704
<b>TOTAL FUNDS</b>	<u>445,080</u>	<u>77,482</u>	<u>522,562</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	302,190	(251,661)	26,924	77,453
<b>Restricted funds</b>				
Protection of Cats in Cleveleys	29	-	-	29
Cat Treatment fund	8,960	(8,960)	-	-
	<u>8,989</u>	<u>(8,960)</u>	<u>-</u>	<u>29</u>
<b>TOTAL FUNDS</b>	<u>311,179</u>	<u>(260,621)</u>	<u>26,924</u>	<u>77,482</u>

**R.S.P.C.A. (FYLDE BRANCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022**

**12. RELATED PARTY DISCLOSURES**

The Branch made contributions during the year to RSPCA National Branch of £1,378.

**13. RESTRICTED FUNDS**

The Fylde Branch restricted funds were set out in a legacy received by the Branch in which the benefactor stipulated that the money must be used for the sole purpose of looking after cats in the area of Cleveleys, Lancashire.

**14. INDEPENDENT EXAMINERS FEE**

Accountancy costs were £1,850 during the period, this consisted of £850 for the independent examination and £1,000 for preparation of the accounts which was also paid to the independent examiner.



**R.S.P.C.A. (FYLDE BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,738	22,485
Legacies	131,951	20,524
Grants	27,893	28,419
Sundry Income	-	3,067
	<hr/>	<hr/>
	177,582	74,495
<b>Other trading activities</b>		
Shop income	33,082	23,778
Social lotteries	301	455
	<hr/>	<hr/>
	33,383	24,233
<b>Investment income</b>		
Interest & dividends	794	692
	<hr/>	<hr/>
<b>Total incoming resources</b>	211,759	99,420
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,758	1,010
<b>Charitable activities</b>		
Wages	47,054	65,774
Rates and water	340	440
Insurance	743	709
Light and heat	1,709	1,912
Telephone	1,217	1,103
Postage and stationery	1,124	1,505
Advertising	-	304
Other costs	3,951	1,999
Veterinary fees	20,168	28,671
Animal feed and boarding	25,647	22,991
RSPCA branch contribution	1,378	3,308
Repairs & renewals	3,482	5,634
Freehold property	1,753	1,753
Improvements to property	820	820
Fixtures and fittings	244	271
Computer equipment	1,200	995
	<hr/>	<hr/>
	110,830	137,189
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	592	184

This page does not form part of the statutory financial statements

**R.S.P.C.A. (FYLDE BRANCH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2022**

	2022 £	2021 £
<b>Finance</b>		
<b>Governance costs</b>		
Professional fees	2,545	2,943
Accountancy fees	1,850	1,720
	<u>4,395</u>	<u>4,663</u>
Total resources expended	<u>117,575</u>	<u>143,046</u>
Net income/(expenditure)	<u>94,184</u>	<u>(43,626)</u>

This page does not form part of the statutory financial statements