

REGISTERED CHARITY NUMBER: 232246

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
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)

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

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

REPORT OF THE TRUSTEES for the year ended 31 December 2023

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2023 was a difficult year for Branch rehoming as our Cattery unit had to temporarily close for most of the year due to an outbreak of ringworm, which proved very difficult to eradicate. The ringworm infection within the cattery prevented the acceptance of cats and all the cats in residence during the confirmed infection period had to remain in situ. The units received a full deep clean and regular testing. It also affected the homes of our Fosterers, which also had to be deep cleaned, a cost which the Branch met in full. This meant we could only rehome a limited number of cats, however 25 did manage to find new homes in 2023. As a result you will notice that our boarding fees and veterinary bills are both reduced from previous years.

While our cattery remained closed, we took the opportunity to make some much needed repairs and improvements to the units, including a new roof, and new flooring. Despite a few problems and issues everything was completed and at the time of writing the cattery unit has received the all clear and is now fully operational.

Our Charity shop continues to exceed expectations, making a similar amount to last year despite poor weather towards the end of the year and the very late cancellation of Fleetwood transport festival in July, due to an adverse weather forecast. Bekki our Shop Manager spends a lot of time preparing for the event and it's one of our biggest fundraisers of the year which also provides a much needed financial boost to Fleetwood businesses and other Charities, so it was a big blow when the weather intervened. We are hoping it will go ahead in 2024.

We also had to deal with a Break-in at our Charity Shop premises in March, which resulted in extensive damage to the property. Although fully insured, it caused a great deal of upset and inconvenience, including being woken at 3am by the Police and having to attend and secure the property shortly after. The building was repaired and the Shop reopened a few days later.

Every year we try to spay and neuter as many cats as we can but again due to the cattery closure this was limited but we must give thanks to the Cat Trust who help us with the cost of neutering and spaying throughout the year.

It was evident that the financial crisis was hitting a lot of households in our area and with the help of a small grant from the RSPCA we set up a pet food bank, this has proved to be of great benefit to the local Community and as a result we plan to extend this Service throughout 2024, using a budget agreed by the Trustees

Sara our Admin and Animal Care Manager puts a great deal of work into finding new homes for our animals but also manages to arrange an array of fundraising initiatives including online auctions, placing our collection tins at numerous businesses throughout our area and planning and organising the events we attend, including the Fylde dog festival in Lytham, during Aug, when we team up with our neighbours at the Blackpool Branch and have a joint stall which raised nearly £600 between the 2 Branches this year (2023).

Finally a massive thanks must go to all the Fylde Branch volunteers including Trustees, shop and cattery volunteers, fosterers and regular donors, because the Branch just could not function without them.

FINANCIAL REVIEW

Financial position

The results show that the charity made a net surplus of £13,033 during the year. The charity has unrestricted reserves of £487,467 as at 31/12/23 as well as unrestricted cash funds of £401,981. 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.

R.S.P.C.A. (FYLD E BRANCH)

REPORT OF THE TRUSTEES for the year ended 31 December 2023

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.

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

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

**REPORT OF THE TRUSTEES
for the year ended 31 December 2023**

Trustees

A Bijsterbosch Secretary
D Timms
Mrs J Holden
Mrs L Newbold
Mrs L Crook Chairperson
D Muir
Mrs P Barnes
Mrs J Bijsterbosch

Independent Examiner

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

Approved by order of the board of trustees on 8 April 2024 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 2023.

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 P Daley ATT

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

8 April 2024

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

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	84,009	1,295	85,304	177,582
Other trading activities	3	32,311	-	32,311	33,383
Investment income	4	2,676	424	3,100	794
Total		<u>118,996</u>	<u>1,719</u>	<u>120,715</u>	<u>211,759</u>
EXPENDITURE ON					
Raising funds		251	-	251	1,758
Charitable activities					
Charitable activities		106,373	1,295	107,668	115,817
Total		<u>106,624</u>	<u>1,295</u>	<u>107,919</u>	<u>117,575</u>
Net gains on investments		237	-	237	1,576
NET INCOME		12,609	424	13,033	95,760
RECONCILIATION OF FUNDS					
Total funds brought forward		474,858	47,704	522,562	426,802
TOTAL FUNDS CARRIED FORWARD		<u><u>487,467</u></u>	<u><u>48,128</u></u>	<u><u>535,595</u></u>	<u><u>522,562</u></u>

The notes form part of these financial statements

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

**BALANCE SHEET
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	61,697	-	61,697	65,690
Investments	8	27,033	-	27,033	26,924
		<u>88,730</u>	<u>-</u>	<u>88,730</u>	<u>92,614</u>
CURRENT ASSETS					
Debtors	9	700	-	700	1,268
Cash at bank		401,981	48,128	450,109	434,788
		<u>402,681</u>	<u>48,128</u>	<u>450,809</u>	<u>436,056</u>
CREDITORS					
Amounts falling due within one year	10	(3,944)	-	(3,944)	(6,108)
NET CURRENT ASSETS		<u>398,737</u>	<u>48,128</u>	<u>446,865</u>	<u>429,948</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>487,467</u>	<u>48,128</u>	<u>535,595</u>	<u>522,562</u>
NET ASSETS		<u>487,467</u>	<u>48,128</u>	<u>535,595</u>	<u>522,562</u>
FUNDS	11				
Unrestricted funds				487,467	474,858
Restricted funds				48,128	47,704
TOTAL FUNDS				<u>535,595</u>	<u>522,562</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 April 2024 and were signed on its behalf by:

L Crook

L Crook - Trustee

The notes form part of these financial statements

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

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

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 £13,033 for the year and had total funds of £535,595 at the year end date. Furthermore there was cash at bank of £450,109 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 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	9,336	17,738
Legacies	50,495	131,951
Grants	24,889	27,893
Sundry Income	584	-
	<u>85,304</u>	<u>177,582</u>

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

	2023	2022
	£	£
Cat Trust	1,295	4,675
Other grants	23,594	23,218
	<u>24,889</u>	<u>27,893</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	32,081	33,082
Social lotteries	230	301
	<u>32,311</u>	<u>33,383</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest & dividends	3,100	794
	<u>3,100</u>	<u>794</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	172,908	4,674	177,582
Other trading activities	33,383	-	33,383
Investment income	769	25	794
Total	<u>207,060</u>	<u>4,699</u>	<u>211,759</u>
EXPENDITURE ON			
Raising funds	1,758	-	1,758
Charitable activities			
Charitable activities	111,142	4,675	115,817
Total	<u>112,900</u>	<u>4,675</u>	<u>117,575</u>
Net gains on investments	<u>1,576</u>	<u>-</u>	<u>1,576</u>
NET INCOME	95,736	24	95,760
RECONCILIATION OF FUNDS			
Total funds brought forward	379,122	47,680	426,802
TOTAL FUNDS CARRIED FORWARD	<u><u>474,858</u></u>	<u><u>47,704</u></u>	<u><u>522,562</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2023 and 31 December 2023	<u>87,665</u>	<u>8,203</u>	<u>13,223</u>	<u>3,636</u>	<u>112,727</u>
DEPRECIATION					
At 1 January 2023	31,940	1,708	11,026	2,363	47,037
Charge for year	<u>1,753</u>	<u>820</u>	<u>220</u>	<u>1,200</u>	<u>3,993</u>
At 31 December 2023	<u>33,693</u>	<u>2,528</u>	<u>11,246</u>	<u>3,563</u>	<u>51,030</u>
NET BOOK VALUE					
At 31 December 2023	<u><u>53,972</u></u>	<u><u>5,675</u></u>	<u><u>1,977</u></u>	<u><u>73</u></u>	<u><u>61,697</u></u>
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>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

8. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Totals £
MARKET VALUE			
At 1 January 2023	12,548	14,376	26,924
Disposals	(106)	-	(106)
Revaluations	215	-	215
At 31 December 2023	<u>12,657</u>	<u>14,376</u>	<u>27,033</u>
NET BOOK VALUE			
At 31 December 2023	<u>12,657</u>	<u>14,376</u>	<u>27,033</u>
At 31 December 2022	<u>12,548</u>	<u>14,376</u>	<u>26,924</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2023	3,440	-	3,440
Cost	9,217	14,376	23,593
	<u>12,657</u>	<u>14,376</u>	<u>27,033</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
VAT	290	836
Prepayments	410	432
	<u>700</u>	<u>1,268</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	-	442
Other creditors	3,944	5,666
	<u>3,944</u>	<u>6,108</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

11. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	474,858	12,609	487,467
Restricted funds			
Protection of Cats in Cleveleys	47,704	424	48,128
TOTAL FUNDS	<u>522,562</u>	<u>13,033</u>	<u>535,595</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	118,996	(106,624)	237	12,609
Restricted funds				
Protection of Cats in Cleveleys	424	-	-	424
Cat Treatment fund	1,295	(1,295)	-	-
	<u>1,719</u>	<u>(1,295)</u>	<u>-</u>	<u>424</u>
TOTAL FUNDS	<u>120,715</u>	<u>(107,919)</u>	<u>237</u>	<u>13,033</u>

Comparatives for movement in funds

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

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 £
Unrestricted funds				
General fund	207,060	(112,900)	1,576	95,736
Restricted funds				
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>
TOTAL FUNDS	<u>211,759</u>	<u>(117,575)</u>	<u>1,576</u>	<u>95,760</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	379,122	108,345	487,467
Restricted funds			
Protection of Cats in Cleveleys	47,680	448	48,128
TOTAL FUNDS	<u>426,802</u>	<u>108,793</u>	<u>535,595</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 £
Unrestricted funds				
General fund	326,056	(219,524)	1,813	108,345
Restricted funds				
Protection of Cats in Cleveleys	448	-	-	448
Cat Treatment fund	5,970	(5,970)	-	-
	<u>6,418</u>	<u>(5,970)</u>	<u>-</u>	<u>448</u>
TOTAL FUNDS	<u>332,474</u>	<u>(225,494)</u>	<u>1,813</u>	<u>108,793</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

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 £1,985 during the period, this consisted of £985 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 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		
Legacies	9,336	17,738
Grants	50,495	131,951
Sundry Income	24,889	27,893
	584	-
	<hr/>	<hr/>
	85,304	177,582
Other trading activities		
Shop income	32,081	33,082
Social lotteries	230	301
	<hr/>	<hr/>
	32,311	33,383
Investment income		
Interest & dividends	3,100	794
	<hr/>	<hr/>
Total incoming resources	120,715	211,759
EXPENDITURE		
Other trading activities		
Purchases	251	1,758
Charitable activities		
Wages	47,861	47,054
Rates and water	464	340
Insurance	768	743
Light and heat	1,872	1,709
Telephone	1,379	1,217
Postage and stationery	511	1,124
Other costs	6,448	3,951
Veterinary fees	10,567	20,168
Animal feed and boarding	13,771	25,647
RSPCA branch contribution	1,378	1,378
Repairs & renewals	13,636	3,482
Freehold property	1,753	1,753
Improvements to property	820	820
Fixtures and fittings	220	244
Computer equipment	1,200	1,200
	<hr/>	<hr/>
	102,648	110,830
Support costs		
Finance		
Bank charges	442	592

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 2023

	2023 £	2022 £
Finance		
Governance costs		
Professional fees	2,593	2,545
Accountancy fees	1,985	1,850
	<hr/>	<hr/>
	4,578	4,395
	<hr/>	<hr/>
Total resources expended	107,919	117,575
	<hr/>	<hr/>
Net income before gains and losses	12,796	94,184
	<hr/>	<hr/>
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	22	-
	<hr/>	<hr/>
Net income	12,818	94,184
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 232246

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
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)

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2023**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

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

REPORT OF THE TRUSTEES for the year ended 31 December 2023

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2023 was a difficult year for Branch rehoming as our Cattery unit had to temporarily close for most of the year due to an outbreak of ringworm, which proved very difficult to eradicate. The ringworm infection within the cattery prevented the acceptance of cats and all the cats in residence during the confirmed infection period had to remain in situ. The units received a full deep clean and regular testing. It also affected the homes of our Fosterers, which also had to be deep cleaned, a cost which the Branch met in full. This meant we could only rehome a limited number of cats, however 25 did manage to find new homes in 2023. As a result you will notice that our boarding fees and veterinary bills are both reduced from previous years.

While our cattery remained closed, we took the opportunity to make some much needed repairs and improvements to the units, including a new roof, and new flooring. Despite a few problems and issues everything was completed and at the time of writing the cattery unit has received the all clear and is now fully operational.

Our Charity shop continues to exceed expectations, making a similar amount to last year despite poor weather towards the end of the year and the very late cancellation of Fleetwood transport festival in July, due to an adverse weather forecast. Bekki our Shop Manager spends a lot of time preparing for the event and it's one of our biggest fundraisers of the year which also provides a much needed financial boost to Fleetwood businesses and other Charities, so it was a big blow when the weather intervened. We are hoping it will go ahead in 2024.

We also had to deal with a Break-in at our Charity Shop premises in March, which resulted in extensive damage to the property. Although fully insured, it caused a great deal of upset and inconvenience, including being woken at 3am by the Police and having to attend and secure the property shortly after. The building was repaired and the Shop reopened a few days later.

Every year we try to spay and neuter as many cats as we can but again due to the cattery closure this was limited but we must give thanks to the Cat Trust who help us with the cost of neutering and spaying throughout the year.

It was evident that the financial crisis was hitting a lot of households in our area and with the help of a small grant from the RSPCA we set up a pet food bank, this has proved to be of great benefit to the local Community and as a result we plan to extend this Service throughout 2024, using a budget agreed by the Trustees

Sara our Admin and Animal Care Manager puts a great deal of work into finding new homes for our animals but also manages to arrange an array of fundraising initiatives including online auctions, placing our collection tins at numerous businesses throughout our area and planning and organising the events we attend, including the Fylde dog festival in Lytham, during Aug, when we team up with our neighbours at the Blackpool Branch and have a joint stall which raised nearly £600 between the 2 Branches this year (2023).

Finally a massive thanks must go to all the Fylde Branch volunteers including Trustees, shop and cattery volunteers, fosterers and regular donors, because the Branch just could not function without them.

FINANCIAL REVIEW

Financial position

The results show that the charity made a net surplus of £13,033 during the year. The charity has unrestricted reserves of £487,467 as at 31/12/23 as well as unrestricted cash funds of £401,981. 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.

R.S.P.C.A. (FYLD DE BRANCH)

REPORT OF THE TRUSTEES for the year ended 31 December 2023

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.

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

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

**REPORT OF THE TRUSTEES
for the year ended 31 December 2023**

Trustees

A Bijsterbosch Secretary
D Timms
Mrs J Holden
Mrs L Newbold
Mrs L Crook Chairperson
D Muir
Mrs P Barnes
Mrs J Bijsterbosch

Independent Examiner

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

Approved by order of the board of trustees on 8 April 2024 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 2023.

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 P Daley ATT

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

8 April 2024

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

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	84,009	1,295	85,304	177,582
Other trading activities	3	32,311	-	32,311	33,383
Investment income	4	2,676	424	3,100	794
Total		<u>118,996</u>	<u>1,719</u>	<u>120,715</u>	<u>211,759</u>
EXPENDITURE ON					
Raising funds		251	-	251	1,758
Charitable activities					
Charitable activities		106,373	1,295	107,668	115,817
Total		<u>106,624</u>	<u>1,295</u>	<u>107,919</u>	<u>117,575</u>
Net gains on investments		237	-	237	1,576
NET INCOME		12,609	424	13,033	95,760
RECONCILIATION OF FUNDS					
Total funds brought forward		474,858	47,704	522,562	426,802
TOTAL FUNDS CARRIED FORWARD		<u><u>487,467</u></u>	<u><u>48,128</u></u>	<u><u>535,595</u></u>	<u><u>522,562</u></u>

The notes form part of these financial statements

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

**BALANCE SHEET
31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	61,697	-	61,697	65,690
Investments	8	27,033	-	27,033	26,924
		<u>88,730</u>	<u>-</u>	<u>88,730</u>	<u>92,614</u>
CURRENT ASSETS					
Debtors	9	700	-	700	1,268
Cash at bank		401,981	48,128	450,109	434,788
		<u>402,681</u>	<u>48,128</u>	<u>450,809</u>	<u>436,056</u>
CREDITORS					
Amounts falling due within one year	10	(3,944)	-	(3,944)	(6,108)
NET CURRENT ASSETS		<u>398,737</u>	<u>48,128</u>	<u>446,865</u>	<u>429,948</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>487,467</u>	<u>48,128</u>	<u>535,595</u>	<u>522,562</u>
NET ASSETS		<u>487,467</u>	<u>48,128</u>	<u>535,595</u>	<u>522,562</u>
FUNDS	11				
Unrestricted funds				487,467	474,858
Restricted funds				48,128	47,704
TOTAL FUNDS				<u>535,595</u>	<u>522,562</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 April 2024 and were signed on its behalf by:

L Crook

L Crook - Trustee

The notes form part of these financial statements

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

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

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 £13,033 for the year and had total funds of £535,595 at the year end date. Furthermore there was cash at bank of £450,109 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 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	9,336	17,738
Legacies	50,495	131,951
Grants	24,889	27,893
Sundry Income	584	-
	<u>85,304</u>	<u>177,582</u>

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

	2023	2022
	£	£
Cat Trust	1,295	4,675
Other grants	23,594	23,218
	<u>24,889</u>	<u>27,893</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	32,081	33,082
Social lotteries	230	301
	<u>32,311</u>	<u>33,383</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Interest & dividends	3,100	794
	<u>3,100</u>	<u>794</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	172,908	4,674	177,582
Other trading activities	33,383	-	33,383
Investment income	769	25	794
Total	<u>207,060</u>	<u>4,699</u>	<u>211,759</u>
EXPENDITURE ON			
Raising funds	1,758	-	1,758
Charitable activities			
Charitable activities	111,142	4,675	115,817
Total	<u>112,900</u>	<u>4,675</u>	<u>117,575</u>
Net gains on investments	<u>1,576</u>	<u>-</u>	<u>1,576</u>
NET INCOME	95,736	24	95,760
RECONCILIATION OF FUNDS			
Total funds brought forward	379,122	47,680	426,802
TOTAL FUNDS CARRIED FORWARD	<u>474,858</u>	<u>47,704</u>	<u>522,562</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2023 and 31 December 2023	<u>87,665</u>	<u>8,203</u>	<u>13,223</u>	<u>3,636</u>	<u>112,727</u>
DEPRECIATION					
At 1 January 2023	31,940	1,708	11,026	2,363	47,037
Charge for year	<u>1,753</u>	<u>820</u>	<u>220</u>	<u>1,200</u>	<u>3,993</u>
At 31 December 2023	<u>33,693</u>	<u>2,528</u>	<u>11,246</u>	<u>3,563</u>	<u>51,030</u>
NET BOOK VALUE					
At 31 December 2023	<u>53,972</u>	<u>5,675</u>	<u>1,977</u>	<u>73</u>	<u>61,697</u>
At 31 December 2022	<u>55,725</u>	<u>6,495</u>	<u>2,197</u>	<u>1,273</u>	<u>65,690</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

8. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Totals £
MARKET VALUE			
At 1 January 2023	12,548	14,376	26,924
Disposals	(106)	-	(106)
Revaluations	215	-	215
At 31 December 2023	<u>12,657</u>	<u>14,376</u>	<u>27,033</u>
NET BOOK VALUE			
At 31 December 2023	<u>12,657</u>	<u>14,376</u>	<u>27,033</u>
At 31 December 2022	<u>12,548</u>	<u>14,376</u>	<u>26,924</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £	Unlisted investments £	Totals £
Valuation in 2023	3,440	-	3,440
Cost	9,217	14,376	23,593
	<u>12,657</u>	<u>14,376</u>	<u>27,033</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
VAT	290	836
Prepayments	410	432
	<u>700</u>	<u>1,268</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	-	442
Other creditors	3,944	5,666
	<u>3,944</u>	<u>6,108</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

11. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	474,858	12,609	487,467
Restricted funds			
Protection of Cats in Cleveleys	47,704	424	48,128
TOTAL FUNDS	<u>522,562</u>	<u>13,033</u>	<u>535,595</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	118,996	(106,624)	237	12,609
Restricted funds				
Protection of Cats in Cleveleys	424	-	-	424
Cat Treatment fund	1,295	(1,295)	-	-
	<u>1,719</u>	<u>(1,295)</u>	<u>-</u>	<u>424</u>
TOTAL FUNDS	<u>120,715</u>	<u>(107,919)</u>	<u>237</u>	<u>13,033</u>

Comparatives for movement in funds

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

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

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 £
Unrestricted funds				
General fund	207,060	(112,900)	1,576	95,736
Restricted funds				
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>
TOTAL FUNDS	<u>211,759</u>	<u>(117,575)</u>	<u>1,576</u>	<u>95,760</u>

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

	At 1/1/22 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	379,122	108,345	487,467
Restricted funds			
Protection of Cats in Cleveleys	47,680	448	48,128
TOTAL FUNDS	<u>426,802</u>	<u>108,793</u>	<u>535,595</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 £
Unrestricted funds				
General fund	326,056	(219,524)	1,813	108,345
Restricted funds				
Protection of Cats in Cleveleys	448	-	-	448
Cat Treatment fund	5,970	(5,970)	-	-
	<u>6,418</u>	<u>(5,970)</u>	<u>-</u>	<u>448</u>
TOTAL FUNDS	<u>332,474</u>	<u>(225,494)</u>	<u>1,813</u>	<u>108,793</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

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 £1,985 during the period, this consisted of £985 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 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		
Legacies	9,336	17,738
Grants	50,495	131,951
Sundry Income	24,889	27,893
	584	-
	<hr/>	<hr/>
	85,304	177,582
Other trading activities		
Shop income	32,081	33,082
Social lotteries	230	301
	<hr/>	<hr/>
	32,311	33,383
Investment income		
Interest & dividends	3,100	794
	<hr/>	<hr/>
Total incoming resources	120,715	211,759
EXPENDITURE		
Other trading activities		
Purchases	251	1,758
Charitable activities		
Wages	47,861	47,054
Rates and water	464	340
Insurance	768	743
Light and heat	1,872	1,709
Telephone	1,379	1,217
Postage and stationery	511	1,124
Other costs	6,448	3,951
Veterinary fees	10,567	20,168
Animal feed and boarding	13,771	25,647
RSPCA branch contribution	1,378	1,378
Repairs & renewals	13,636	3,482
Freehold property	1,753	1,753
Improvements to property	820	820
Fixtures and fittings	220	244
Computer equipment	1,200	1,200
	<hr/>	<hr/>
	102,648	110,830
Support costs		
Finance		
Bank charges	442	592

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 2023

	2023 £	2022 £
Finance		
Governance costs		
Professional fees	2,593	2,545
Accountancy fees	1,985	1,850
	<hr/>	<hr/>
	4,578	4,395
	<hr/>	<hr/>
Total resources expended	107,919	117,575
	<hr/>	<hr/>
Net income before gains and losses	12,796	94,184
	<hr/>	<hr/>
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	22	-
	<hr/>	<hr/>
Net income	12,818	94,184
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**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 2023.

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 P Daley ATT

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

8 April 2024