

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WIGAN, LEIGH AND DISTRICT BRANCH

England & Wales · Charity number 232249

Details

Other names	R S P C A WIGAN AND DISTRICT BRANCH, R S P C A WIGAN LEIGH AND DISTRICT BRANCH, RSPCA WIGAN, LEIGH AND BRANCH
Status	Registered
Legal form	Other
Registered	1963-12-20
Register	View on the Charity Commission register

Contact

Address	R S P C A York House York Street Wigan WN3 4BY
Phone	01942824165
Email	contactus@rspca-wigan.co.uk
Website	www.rspca-wigan.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Namely to use all lawful means to prevent cruelty, promote kindness and alleviate suffering of animals; To carry out other Practical Animal Welfare services such as rehoming animals and providing Veterinary treatment in the Wigan, Leigh and District area. To conduct humane education. To operate a Charity Shop, the profits from which fund the above services.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WIGAN AND DISTRICT.
- Lancashire
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£231,734	£259,655	-	-
2023-12-31	£334,393	£216,239	-	-
2022-12-31	£178,844	£176,403	-	-
2021-12-31	£224,973	£146,021	-	-
2020-12-31	£116,512	£135,207	-	-

Trustees

Name	Role	Appointed
Geraldine Ann MILES	Chair	2012-02-15
Dorothy Haunch		2022-06-29
Geoffrey Abbott		2014-01-05
John Hodge		2025-01-22
Lesley Denise Watmough		2016-12-06
Patricia Edna Abbott		2014-01-05
Rachel Lorraine Blundell		2020-04-09
Steven Gilmore		2020-04-09

Accounts

Registered Charity Number 232249

Annual Report

Year ending 31st December 2024



A word from our Chair of Trustees.....

I am pleased and proud to introduce our Trustees' annual report and accounts for 2024.

With the continuing national financial crisis and the ever increasing cost of private vet care, more and more people are contacting our low cost welfare vet clinic desperate for help to care for their pets.

Despite these challenging times the Branch has continued its commitment to provide its vital work to improve the welfare of animals. Once again, I extend my thanks to our trustees, volunteers and supporters who selflessly give up their time, money and expertise to help those animals most in need of our care and support and to make a real difference to the lives of so many animals in our local area. Also, thanks to our wonderful staff who work tirelessly to ensure we provide the best possible support to pets and their owners in our branch area.

Gerry Miles
Chair of Trustees
RSPCA Wigan, Leigh & District Branch



Branch Trustees

- Ms G Miles - Chairperson
- Ms P Abbott - Treasurer
- Ms R Blundell - Secretary
- Mr G Abbott
- Ms J Clark
- Mr S Gilmore
- Ms D Haunch
- Ms L Watmough

Ms D McCabe - RSPCA Senior Branch Partnership Manager

Accountants

NRB
1st Floor Waterside House
Waterside Drive
Wigan
WN3 5AZ

Statement of Trustees' Responsibilities

The trustees of the Charity are responsible for preparation of the annual Financial Statement and Trustee Report which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year, in accordance with the charity's governing document, "Accounting and Reporting by Charities: Statement of Recommended Practice" (FRS 102)(effective 1 January 2019) and the Charities Act 2011. Trustees should follow best practice and are required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are prudent and reasonable
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charity will continue its operations.

Trustees are also responsible for maintaining accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and enable them to ensure that the financial statements comply with the applicable law, regulations and trust deed.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure that appropriate controls are in place. Trustees actively review the major risks, as identified on the Branch Risk Register, on a regular basis during committee meetings which cover both operational and financial reviews. Trustees also examine other business risks which the branch may face and confirm that they have established systems to mitigate significant risks.

Structure, Governance and Management

RSPCA Wigan, Leigh & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society). The Branch carries out its direct animal welfare work in the areas of Wigan, Leigh and parts of Skelmersdale.

The Branch is run by a committee of trustees (volunteers), who have individual and collective responsibility for the management of the Branch and its funds. The Branch Committee holds monthly meetings at which decisions are made.

The Committee must consist of not less than five but not more than 14 trustees. The Branch Trustees are elected by the branch membership at the Annual General Meeting (AGM), or up to three can be co-opted mid year. The Branch Officers are elected annually by Committee at the post AGM meeting.

The Branch actively seeks new trustees to diversify the group and complement existing experience and skills. Potential new trustees are made familiar with the policies and activities of the branch and attend meetings as an observer before being appointed. All trustees undertake initial and on-going training.

The day to day running of the Branch is delegated to the Branch Manager, carrying out its direct animal welfare work in the branch area. The Branch is governed by the Branch Rules of the National Society of the RSPCA.

Charity Objectives and Public Benefit Statement

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the Branch area, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements for the year to ensure that they remain focused on our charitable aims and to continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

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. 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.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the Charity has met the requirements as described within this report.

Financial Position and Reserves Policy

The total income received in the year was £231,734 (£334,393 in 2023). Expenditure in the year was £259,655 (£216,239 in 2023).

There was a loss of -£27,921 for the year (a profit of £118,154 in 2023).

The Branch received £15,478 in legacy income during the year (£94,752 in 2023), for which we are extremely grateful to our wonderful supporters and animal lovers who remember us in their wills.

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. Tangible fixed assets (buildings, vehicles, furniture and equipment) are not included within reserves.

In addition to such unrestricted reserves, the Branch may also hold additional restricted reserves i.e. funds donated for a specific purpose and which cannot be used for anything other than that purpose.

It is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

Investment Policy

Trustees agree that the branch requires quick and easy access to its funds.

As of the 31st December 2022 the branch investment policy is as below:
The Branch continues to invest all available funds in a range of deposit and Money Market bank accounts concurrent with maintaining sufficient liquidity to meet the ongoing day to day needs of the branch.

As of December 2023 the trustees agreed to invest surplus funds of £125,00 which were over and above the ongoing day to day needs of the branch, in a NatWest 1 Year Fixed Term Deposit at a rate of 4.39% interest, payable in December 2024.

Review of Activity and Achievements

The main aims of the Branch remain the same:

- To provide a regular welfare veterinary clinic service offering low cost veterinary care for animals whose owners are on low incomes;
- To provide low-cost neutering for owned animals;
- To provide low-cost microchipping for owned animals; and
- To provide advice to pet owners and members of the public in the Branch area both in person and via the telephone advice line, by email and through Facebook.
- When circumstances enable more expansive rehoming, to accept, as a priority, animals from the RSPCA inspectorate and to find them new homes.

Welfare Vet Services

The Branch provides low cost welfare vet treatments for the pets of local people on benefits who would not otherwise be able to afford vet treatment for their pets. Wigan is a hotspot for animal cruelty with very high rates of animal welfare complaints, often due to poor understanding of animal welfare needs as well as the pressures of low income. Branch clinic interventions help to give clients a better understanding of how to care for their pets and provide the support for them to do this.

There is no other animal charity offering welfare vet treatment within our borough, and with the cessation of public work at the RSPCA Greater Manchester Animal Hospital in 2022, our low cost vet clinic remains the only

lifeline for many local people and their pets. With the ongoing national financial crisis, more and more people are contacting us, desperate for help to care for their animals.

The Branch clinic provides consultation and treatment, neutering, vaccinations, microchipping, dentals, blood investigations and minor surgical procedures.

2024 Welfare vet clinic activity headlines

- Held 130 welfare vet clinics - (89 in 2023)
- Treated 3340 animals (2150 dogs / 1290 cats) - (2235 treated in 2023)
- Neutered 441 animals (68 dogs / 373 cats - (280 neutered in 2023)
- Microchipped 366 animals - (225 in 2023)
- 63 surgical operations performed - (44 in 2023)
- 48 dentals performed - (24 in 2023)

The Branch also supports the RSPCA inspectorate by preventing escalation of animal welfare issues, accepting direct client referrals from the inspectorate, including from outside of our area, and providing follow up and notification of non-compliance with inspectorate advice and direction, helping to prevent further suffering of sick and/or maltreated animals. The number of inspector referrals to our clinic continues to rise year on year.

We continue to work closely with Cats Protection and in 2024 neutered 173 cats under their neutering voucher programme (165 in 2023), with particular focus on multi cat households.

We would like to reiterate our heartfelt thanks to the Trustees of the IVO Trust who donated a £50,000 grant to our Branch in 2023 to support improvement of our operating facilities and make the structural changes required to expand our post-operative recovery area, which will enable us to increase our surgical provision. Over 2024 we worked with our architect Bob Allen to develop the plans and work is scheduled to start in 2025. We would like to extend a huge thank you to Bob for volunteering to offer his services to the branch for free.

Rehoming

Rehoming was suspended in 2020 as our private boarding provider was unable to accept animals during the pandemic; unfortunately, they have been unable to recommence due to consequent operational issues. We are looking to secure suitable facilities to enable recommencement of rehoming services and establishment of a wider fostering programme.

We placed 2 kittens that had been dumped in very poor condition with another local charity. Sadly one did not survive but the other was nursed back to health and found a forever home.

We worked with local charity Alley Cats to rehome 16 kittens from a client of our clinic whose cat numbers had gotten out of control - we neutered his 4 remaining cats to prevent the problem recurring.

We rehomed a tortoise 'Hermoine' after her previous owner of 25 years sadly passed away.

Advice and Help

The Branch continues to provide free advice to members of the public via its advice line which is normally open between 9.00 am and 4.00 pm Monday to Thursday /10.00am to 2.00pm Fridays. On average the staff answer approximately 45 calls per day from the public. Advice is also provided via our web-site and Facebook page. The public also benefits from knowing that we can provide support to assist animals in need.

Pet Food Bank

We support the RSPCA Inspectorate Pet Food Bank Project as a storage and distribution point for pet food destined for food banks across Greater Manchester and neighbouring areas. The Branch also directly supports 'The Brick' food bank with regular pet food donations, to support local pet owners in crisis, who are struggling to afford to feed their pets.

Fundraising and Awareness Raising

Trustees would like to acknowledge and thank the following groups and organisations for their support of the Branch, and for staff and volunteers who participated in these events.

- Pets at Home Robin Park who appointed us as their Charity of the Year - Santa Paws fundraising event
- Scruff's Fun Dog Show at Haigh Hall
- Rotary Club of Ormskirk, Hilldale Dog Show

Also special thanks to:

- The wonderful staff of Pets at Home who also support us through their 'Lifeline' voucher scheme and have a donation bin for our branch at their Robin Park shop.

In addition, the Branch received a number of donations from our wonderful local supporters, which together with legacy income helped the branch to continue our important local animal welfare work.

Thank you to Orinsis Ltd who made us a generous donation of £1000.

The Branch has a strong relationship with Stoneacre Peugeot, which is located next door to the PAWS Centre. They continue to rent car parking space from us, which is an important source of revenue to the Branch.

Education and Animal Welfare

We work within the local community to deliver innovative education sessions to children and young people, helping to develop compassion, an understanding of the needs of different animals, how the Branch and wider RSPCA works to prevent animal cruelty and how everyone can play a part in making animals lives better. In 2024 we delivered sessions to 40-50 children at Haydock Primary School.

PAWs Pals

PAWS Pals encourages animal lovers to donate a regular monthly amount to our Branch and is an important initiative in raising regular income but also for raising awareness of the branch and our animal welfare services within the wider community.

Charity Shop

The charity shop at 32 Market Street, remains an important source of regular income for the branch. Trustees are very grateful to the dedicated charity shop staff and volunteers who have 'gone the extra mile' to ensure the shop has continued to operate effectively despite the huge ongoing disruption caused by Wigan Council's town centre redevelopment project, which has significantly impacted on access for all local retailers since 2022.

Trustees would also like to express sincere thanks to the shop landlord who very generously continued the 15% discretionary rent reduction during 2024, to support us during this challenging time.

In 2024 the charity shop had a 29% decrease in profits from 2023, but whilst the plans for the redevelopment of Wigan town centre has inevitably caused significant disruption, it is hoped that in the longer term the charity shop will be in a prime location to benefit from this initiative.

Plans for the future

To continue to further the charity's aims and objectives, delivering and developing our welfare vet service to ensure we continue to make a real difference to the welfare of animals in our local area.

Lastly

Trustees thank the RSPCA Inspectorate, RSPCA Bolton and Animal Trust, with whom we have continued to work closely to support our clients.

The branch depends on the help and dedication of around 26 volunteers who give their time freely to help us help local animals. The branch could not function without them and we are very grateful for all their help and support.



Branch Office, York House, York Street, Wigan, WN3 4BY

Tel 01942 824165

www.rspca-wigan.org.uk

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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).

Structure, governance and management

Governing document

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

Reference and administrative details

Registered Charity number

232249

Principal address

Paws Centre
York House, York Street
Wallgate
Wigan
Lancashire
WN3 4BY

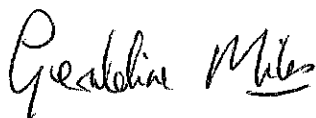
Trustees

Ms G Miles Chairperson
Mr G Abbott
Ms P Abbott Treasurer
Ms L Watmough
Ms J Clark
Mr S Gilmore
Ms R Blundell (Secretary)
Ms D Haunch

Independent Examiner

Neil Whittingham BA (Hons) FCA ATT
NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Approved by order of the board of trustees on 25 June 2025 and signed on its behalf by:



Ms G Miles - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

Independent examiner's report to the trustees of RSPCA Wigan, Leigh & District Branch

I report to the charity trustees on my examination of the accounts of RSPCA Wigan, Leigh & District Branch (the Trust) for the year ended 31 December 2024.

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.



Neil Whittingham BA (Hons) FCA ATT

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

25 June 2025

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Clinic Income, Donations and Legacies		84,364	50,000	134,364	174,203
Other trading activities	2	86,648	-	86,648	98,989
Investment income	3	10,722	-	10,722	11,302
Other income		-	-	-	49,899
Total		<u>181,734</u>	<u>50,000</u>	<u>231,734</u>	<u>334,393</u>
EXPENDITURE ON					
Raising funds	4	247,782	-	247,782	205,857
Depreciation		11,873	-	11,873	10,382
Total		<u>259,655</u>	<u>-</u>	<u>259,655</u>	<u>216,239</u>
NET INCOME/(EXPENDITURE)		(77,921)	50,000	(27,921)	118,154
RECONCILIATION OF FUNDS					
Total funds brought forward		802,866	-	802,866	684,712
TOTAL FUNDS CARRIED FORWARD		<u><u>724,945</u></u>	<u><u>50,000</u></u>	<u><u>774,945</u></u>	<u><u>802,866</u></u>

The notes form part of these financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	8	383,533	-	383,533	395,405
CURRENT ASSETS					
Debtors	9	3,584	-	3,584	10,359
Cash at bank and in hand		346,695	50,000	396,695	410,514
		<u>350,279</u>	<u>50,000</u>	<u>400,279</u>	<u>420,873</u>
CREDITORS					
Amounts falling due within one year	10	(8,867)	-	(8,867)	(13,412)
NET CURRENT ASSETS		<u>341,412</u>	<u>50,000</u>	<u>391,412</u>	<u>407,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>724,945</u>	<u>50,000</u>	<u>774,945</u>	<u>802,866</u>
NET ASSETS		<u>724,945</u>	<u>50,000</u>	<u>774,945</u>	<u>802,866</u>
FUNDS	11				
Unrestricted funds				724,945	802,866
Restricted funds				50,000	-
TOTAL FUNDS				<u>774,945</u>	<u>802,866</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2025 and were signed on its behalf by:



Ms G Miles - Trustee

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Income

All income 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.

Improvements to property	- 2% on cost of buildings only
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance and 10% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events & door to door money	21,265	22,543
Shop income	65,383	72,956
Other Revenue	-	3,490
	<u>86,648</u>	<u>98,989</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Room hire/car park rent/ inspectorate rates	5,214	11,297
Interest receivable	5,508	5
	<u>10,722</u>	<u>11,302</u>

4. RAISING FUNDS

Raising donations and legacies

	31.12.24	31.12.23
	£	£
Support costs	<u>200,893</u>	<u>149,552</u>

Direct costs

	31.12.24	31.12.23
	£	£
Veterinarian costs	<u>46,889</u>	<u>56,305</u>
Aggregate amounts	<u>247,782</u>	<u>205,857</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

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

	31.12.24	31.12.23
Management & Administration	1	1
Shop & Collections	2	2
Clinic	3	1
	<u>6</u>	<u>4</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Clinic Income, Donations and Legacies	174,203	-	174,203
Other trading activities	98,989	-	98,989
Investment income	11,302	-	11,302
Other income	49,899	-	49,899
Total	<u>334,393</u>	<u>-</u>	<u>334,393</u>
EXPENDITURE ON			
Raising funds	205,857	-	205,857

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Depreciation	10,382	-	10,382
Total	<u>216,239</u>	<u>-</u>	<u>216,239</u>
NET INCOME	118,154	-	118,154
RECONCILIATION OF FUNDS			
Total funds brought forward	684,712	-	684,712
TOTAL FUNDS CARRIED FORWARD	<u>802,866</u>	<u>-</u>	<u>802,866</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2024 and 31 December 2024	<u>481,730</u>	<u>9,102</u>	<u>31,032</u>	<u>12,744</u>	<u>534,608</u>
DEPRECIATION					
At 1 January 2024	105,452	6,281	25,128	2,342	139,203
Charge for year	<u>7,545</u>	<u>705</u>	<u>1,021</u>	<u>2,601</u>	<u>11,872</u>
At 31 December 2024	<u>112,997</u>	<u>6,986</u>	<u>26,149</u>	<u>4,943</u>	<u>151,075</u>
NET BOOK VALUE					
At 31 December 2024	<u>368,733</u>	<u>2,116</u>	<u>4,883</u>	<u>7,801</u>	<u>383,533</u>
At 31 December 2023	<u>376,278</u>	<u>2,821</u>	<u>5,904</u>	<u>10,402</u>	<u>395,405</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Prepayments and accrued income	<u>3,584</u>	<u>10,359</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	190	127
Taxation and social security	8,313	2,089
Other creditors	364	11,196
	<u>8,867</u>	<u>13,412</u>

11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	802,866	(77,921)	724,945
Restricted funds			
Restricted funds	-	50,000	50,000
TOTAL FUNDS	<u>802,866</u>	<u>(27,921)</u>	<u>774,945</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	181,734	(259,655)	(77,921)
Restricted funds			
Restricted funds	50,000	-	50,000
TOTAL FUNDS	<u>231,734</u>	<u>(259,655)</u>	<u>(27,921)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	684,712	118,154	802,866
TOTAL FUNDS	<u>684,712</u>	<u>118,154</u>	<u>802,866</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,393	(216,239)	118,154
TOTAL FUNDS	<u>334,393</u>	<u>(216,239)</u>	<u>118,154</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	684,712	40,233	724,945
Restricted funds			
Restricted funds	-	50,000	50,000
TOTAL FUNDS	<u>684,712</u>	<u>90,233</u>	<u>774,945</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 £	Movement in funds £
Unrestricted funds			
General fund	516,127	(475,894)	40,233
Restricted funds			
Restricted funds	50,000	-	50,000
TOTAL FUNDS	<u>566,127</u>	<u>(475,894)</u>	<u>90,233</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

13. LEGACIES

The RSPCA Wigan, Leigh & District Branch has not been notified of any Legacies which have not been included within the financial statements.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Clinic Income, Donations and Legacies		
Donations, appeals & regular giving	14,530	11,296
Legacies	15,478	94,752
Clinic receipts	104,356	68,155
	134,364	174,203
Other trading activities		
Fundraising events & door to door money	21,265	22,543
Shop income	65,383	72,956
Other Revenue	-	3,490
	86,648	98,989
Investment income		
Room hire/car park rent/ inspectorate rates	5,214	11,297
Interest receivable	5,508	5
	10,722	11,302
Other income		
Other grants	-	49,899
Total incoming resources	231,734	334,393
EXPENDITURE		
Direct Costs		
Veterinarian costs	46,889	56,305
Depreciation		
Improvements to property	7,545	7,545
Plant and machinery	705	864
Fixtures and fittings	1,022	1,235
Motor vehicle depreciation	2,601	738
	11,873	10,382
Support costs		
Management		
Wages & pensions	149,164	92,524
Rent & utilities	24,236	28,192
Insurance	2,030	702
Telephone	1,979	2,199
Postage and stationery	1,476	196
Sundries	4,396	3,621
Repairs and renewals	8,734	10,426
	192,015	137,860
Finance		
Bank charges	2,781	2,056
Governance costs		
VAT correction	2,586	6,672
Carried forward	2,586	6,672

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	31.12.24 £	31.12.23 £
Governance costs		
Brought forward	2,586	6,672
Accountancy and legal fees	3,511	2,964
	<u>6,097</u>	<u>9,636</u>
Total resources expended	<u>259,655</u>	<u>216,239</u>
Net (expenditure)/income	<u><u>(27,921)</u></u>	<u><u>118,154</u></u>

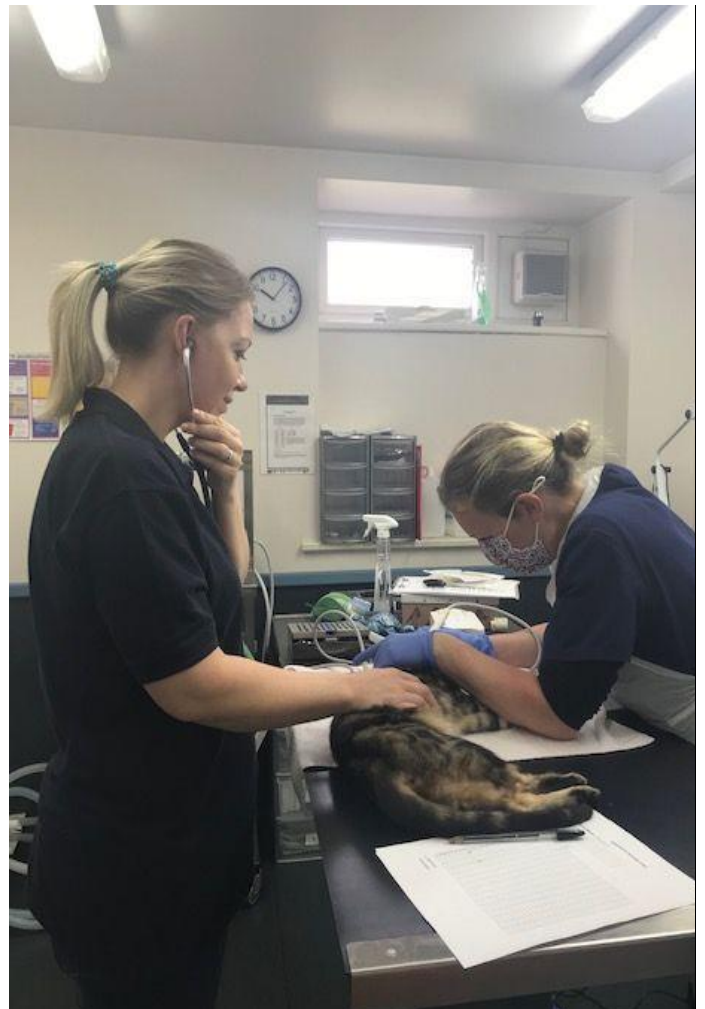
Accounts



Wigan, Leigh & District Branch

Registered Charity Number 232249

Annual Report and Accounts Year ending 31st December 2023



A word from our Chair of Trustees.....

I am pleased and proud to introduce our Trustees' annual report and accounts for 2023.

With the current national financial crisis and the rising costs of private vet care, more and more people are contacting our low cost welfare vet clinic desperate for help to care for their pets.

Despite these challenging times the Branch has continued its commitment to provide its vital work to improve the welfare of animals. I extend my thanks to our trustees, volunteers and supporters who selflessly gave up their time, money and expertise to help those animals who needed our support and to make a difference to the lives of so many animals in our local area.

Gerry Miles
Chair of Trustees
RSPCA Wigan, Leigh & District Branch



Branch Trustees

- Ms G Miles - Chairperson
- Ms P Abbott - Treasurer
- Ms R Blundell - Secretary
- Mr G Abbott
- Ms J Clark
- Mr S Gilmore
- Ms D Haunch
- Ms L Watmough

Ms D McCabe - RSPCA Senior Branch Partnership Manager

Accountants

NRB
Chartered Accountants
1st Floor Waterside House
Waterside Drive
Wigan
WN3 5AZ

Statement of Trustees' Responsibilities

The trustees of the Charity are responsible for preparation of the annual Financial Statement and Trustee Report which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year, in accordance with the charity's governing document, "Accounting and Reporting by Charities: Statement of Recommended Practice" (FRS 102) (effective 1 January 2019) and the Charities Act 2011. Trustees should follow best practice and are required to:

- select suitable accounting policies and apply them consistently.
- make judgments and estimates that are prudent and reasonable.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts.
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charity will continue its operations.

Trustees are also responsible for maintaining accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and enable them to ensure that the financial statements comply with the applicable law, regulations, and trust deed.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure that appropriate controls are in place. Trustees actively review the major risks, as identified on the Branch Risk Register, on a regular basis during committee meetings which cover both operational and financial reviews. Trustees also examine other business risks which the branch may face and confirm that they have established systems to mitigate significant risks.

Structure, Governance and Management

RSPCA Wigan, Leigh & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society). The Branch carries out its direct animal welfare work in the areas of Wigan, Leigh and parts of Skelmersdale.

The Branch is run by a committee of trustees (volunteers), who have individual and collective responsibility for the management of the Branch and its funds. The Branch Committee holds monthly meetings at which decisions are made.

The Committee must consist of not less than five but not more than 14 trustees. The Branch Trustees are elected by the branch membership at the Annual General Meeting (AGM), or up to three can be co-opted mid-year. The Branch Officers are elected annually by Committee at the post AGM meeting.

The Branch actively seeks new trustees to diversify the group and complement existing experience and skills. Potential new trustees are made familiar with the policies and activities of the branch and attend meetings as an observer before being appointed. All trustees undertake initial and on-going training.

The day to day running of the Branch is delegated to the Branch Manager, carrying out its direct animal welfare work in the branch area. The Branch is governed by the Branch Rules of the National Society of the RSPCA.

Charity Objectives and public benefit statement

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the Branch area, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements for the year to ensure that they remain focused on our charitable aims and to continue to deliver benefits to the public. We have complied with the duty under the

Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

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. 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.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the Charity has met the requirements as described within this report.

Financial Position and Reserves Policy

The total income received in the year was £334,393 (£178,844 in 2022). Expenditure in the year was £ 216,239 (£176,403 in 2022).

There was a surplus of £ 118,154 for the year (£2,441 in 2022).

The Branch received £94,752 in legacy income during the year, for which we are extremely grateful to our wonderful supporters and animal lovers who remember us in their wills.

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. Tangible fixed assets (buildings, vehicles, furniture, and equipment) are not included within reserves.

In addition to such unrestricted reserves, the Branch may also hold additional restricted reserves i.e. funds donated for a specific purpose, and which cannot be used for anything other than that purpose.

It is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

Investment Policy

Trustees agree that the branch requires quick and easy access to its funds.

As of the 31st December 2023 the branch investment policy is as below:

The Branch continues to invest all available funds in a range of deposit and Money Market bank accounts concurrent with maintaining sufficient liquidity to meet the ongoing day to day needs of the branch.

As of December 2023, the trustees agreed to invest surplus funds of £125,00 which were over and above the ongoing day to day needs of the branch, in a NatWest 1 Year Fixed Term Deposit at a rate of 4.39% interest.

Review of Activity and Achievements

The main aims of the Branch remain the same:

- To provide a regular welfare veterinary clinic service offering low cost veterinary care for animals whose owners are on low incomes;
- To provide low-cost neutering for owned animals;
- To provide low-cost microchipping for owned animals; and
- To provide advice to pet owners and members of the public in the Branch area both in person and via the telephone advice line, by email and through Facebook.
- When circumstances enable more expansive rehoming, to accept, as a priority, animals from the RSPCA inspectorate and to find them new homes.

Welfare Vet Services

The Branch provides low-cost welfare vet treatments for the pets of local people on benefits who would not otherwise be able to afford vet treatment for their pets. Wigan is a hotspot for animal cruelty with very high rates of animal welfare complaints, often due to poor understanding of animal welfare needs as well as the pressures of low income. Branch clinic interventions help to give clients a better understanding of how to care for their pets and provide the support for them to do this.

There is no other animal charity offering welfare vet treatment within our borough, and with the cessation of public work at the RSPCA Greater Manchester Animal Hospital in 2022, our low cost vet clinic is the only lifeline for many local people and their pets. With the current national financial crisis, more and more people are contacting us, desperate for help to care for their animals.

The Branch clinic provides consultation and treatment, neutering, vaccinations, microchipping, dentals, blood investigations and minor surgical procedures.

2023 Welfare vet clinic activity headlines

- Held 89 welfare vet clinics - (60 in 2022)
- Treated 2235 animals (1497 dogs / 738 cats) - (1297 treated in 2022)
- Neutered 280 animals (61 dogs / 219 cats - (245 neutered in 2022)
- Vaccinated 395 animals - (357 in 2022)
- Microchipped 225 animals - (163 in 2022)
- 44 Operations performed - (20 in 2022)
- 24 Dentals performed - (22 in 2022)

The Branch also supports the RSPCA inspectorate by preventing escalation of animal welfare issues, accepting direct client referrals from the inspectorate, including from outside of our area, and providing follow up and notification of non-compliance with inspectorate advice and direction, helping to prevent further suffering of sick and/or maltreated animal. The number of inspector referrals to our clinic continues to rise year on year.

We continue to work closely with Cats Protection and in 2023 neutered 165 cats under their neutering voucher programme (94 in 2022), with particular focus on multi cat households.

A huge heartfelt thank you to the Trustees of the IVO Trust who donated a £50,000 grant to our Branch to support improvement of our operating facilities and make the structural changes required to expand our post-operative recovery area, which will enable us to increase our surgical provision. Work is scheduled to take place in 2024.

Rehoming

Rehoming was suspended in 2020 as our private boarding provider was unable to accept animals during the pandemic; unfortunately, they have been unable to recommence due to consequent operational issues. We are looking to secure suitable facilities to enable recommencement of rehoming services and establishment of a wider fostering programme.

In 2023 through staff fosters we were able to care for and rehome 9 kittens and young cats, the majority of which had been abandoned, some having been left to die in a cardboard box, in a secluded area of woodland during the cold winter months.

In collaboration with Love For Dogs we also facilitated the rehoming of 2 cavapoos who's owner was struggling and keeping them caged for the majority of time. Both dogs are now settled and doing really well in their new homes.

We also supported the RSPCA Inspectorate to find foster placements with another charity for 6 signed over whippets that had been kept in terrible conditions, were very underweight and had bad skin issues - all are now doing well.

Advice and Help

The Branch continues to provide free advice to members of the public via its advice line which is normally open between 9.00 am and 4.00 pm Monday to

Friday. On average the staff answer approximately 45 calls per day from the public. Advice is also provided via our web-site and Facebook page. The public also benefits from knowing that we can provide support to assist animals in need.

Pet Food Bank

We support the RSPCA Inspectorate Pet Food Bank Project as a storage and distribution point for pet food destined for food banks across Greater Manchester and neighbouring areas. The Branch also directly supports 'The Brick' food bank with regular pet food donations, to support local pet owners in crisis, who are struggling to afford to feed their pets.

In 2023 our Branch successfully bid for 2 grants from the Katherine Martin Trust via the RSPCA Foodbank Project, totalling £1000, for the purchase of pet food which was donated to The Brick.

Fundraising and Awareness Raising

Trustees would like to acknowledge and thank the following groups and organisations for their support of the Branch, and for staff and volunteers who participated in these events.

- Scruff's Fun Dog Show at Haigh Hall
- Rotary Club of Ormskirk, Hilldale Dog Show

Also special thanks to:

- The wonderful staff and customers of Gates Coffee Shop - who held a Christmas raffle for the Branch
- Pets at Home who support us through their 'Lifeline' voucher scheme
- Bryn Vets who have a donation bin for our charity at their practice

In addition, the Branch received a number of donations from our wonderful local supporters, which together with legacy income helped the branch to continue our important local animal welfare work.

The Branch has a strong relationship with Stoneacre Peugeot, which is located next door to the PAWS Centre. They continue to rent car parking space from us, which is an important source of revenue to the Branch.

Education and Animal Welfare

We work within the local community to deliver innovative education sessions to children and young people. Helping to develop compassion, an understanding of the needs of different animals, how the Branch and wider RSPCA works to prevent animal cruelty and how everyone can play a part in making animals lives better. In 2023 we delivered sessions to 80-90 children at Leigh Vale Primary School.

PAWs Pals

PAWS Pals encourages animal lovers to donate a regular monthly amount to our Branch and is an important initiative in raising regular income but also for raising awareness of the branch and our animal welfare services within the wider community.

Charity Shop

The charity shop at 32 Market Street, remains the most important source of regular income for the branch. Trustees are very grateful to the dedicated charity shop staff and volunteers who have 'gone the extra mile' to ensure the shop has continued to operate effectively despite the huge disruption caused by Wigan Council's town centre redevelopment project, which has significantly impacted on access for all local retailers since 2022.

Trustees would also like to express sincere thanks to the shop landlord who very generously continued the 15% discretionary rent reduction during 2023, to support us during this challenging time.

Whilst the plans for the redevelopment of Wigan town centre has inevitably caused significant disruption, it is hoped that in the longer term the charity shop will be in a prime location to benefit from this initiative.

Plans for the future

To continue to further the charity's aims and objectives, delivering and developing our welfare vet service to ensure we continue to make a real difference to the welfare of animals in our local area.

Lastly

Trustees thank the RSPCA Inspectorate, RSPCA Bolton and Animal Trust, with whom we have continued to work closely to support our clients.

The branch depends on the help of around 26 volunteers who give their time freely to help us help local animals. The branch could not function without them, and we are very grateful for all their help and support.



Branch Office, York House, York Street, Wigan, WN3 4BY
Tel 01942 824165
www.rspca-wigan.org.uk

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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Detailed Statement of Financial Activities	10 to 11

RSPCA WIGAN, LEIGH & DISTRICT 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).

Structure, governance and management

Governing document

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

Reference and administrative details

Registered Charity number

232249

Principal address

Paws Centre
York House, York Street
Wallgate
Wigan
Lancashire
WN3 4BY

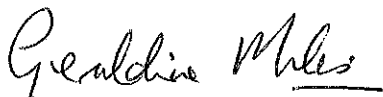
Trustees

Ms G Miles Chairperson
Mr G Abbott
Ms P Abbott Treasurer
Ms L Watmough
Mr E Greenhalgh (resigned 29.6.23)
Ms J Clark
Mr S Gilmore
Ms R Blundell (Secretary)
Ms D Haunch

Independent Examiner

Neil Whittingham BA (Hons) FCA ATT
NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Approved by order of the board of trustees on 19 June 2024 and signed on its behalf by:



Ms G Miles - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

Independent examiner's report to the trustees of RSPCA Wigan, Leigh & District Branch

I report to the charity trustees on my examination of the accounts of RSPCA Wigan, Leigh & District 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



Neil Whittingham BA (Hons) FCA ATT

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

19 June 2024

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Clinic Income, Donations and Legacies		174,203	82,108
Other trading activities	2	98,989	83,617
Investment income	3	11,302	12,257
Other income		49,899	862
Total		<u>334,393</u>	<u>178,844</u>
 EXPENDITURE ON			
Raising funds	4	205,857	166,008
Depreciation		10,382	10,395
Total		<u>216,239</u>	<u>176,403</u>
 NET INCOME		118,154	2,441
 RECONCILIATION OF FUNDS			
Total funds brought forward		684,712	682,271
 TOTAL FUNDS CARRIED FORWARD		<u>802,866</u>	<u>684,712</u>

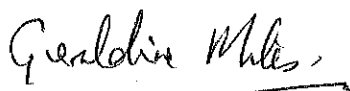
The notes form part of these financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	8	395,407	404,763
CURRENT ASSETS			
Debtors	9	10,357	7,014
Cash at bank and in hand		410,514	277,989
		<u>420,871</u>	<u>285,003</u>
CREDITORS			
Amounts falling due within one year	10	(13,412)	(5,054)
NET CURRENT ASSETS		<u>407,459</u>	<u>279,949</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>802,866</u>	<u>684,712</u>
NET ASSETS		<u>802,866</u>	<u>684,712</u>
FUNDS	11		
Unrestricted funds		<u>802,866</u>	<u>684,712</u>
TOTAL FUNDS		<u>802,866</u>	<u>684,712</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 June 2024 and were signed on its behalf by:



Ms G Miles - Trustee

RSPCA WIGAN, LEIGH & DISTRICT 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.

Income

All income 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.

Improvements to property	- 2% on cost of buildings only
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance and 10% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fundraising events & door to door money	22,543	23,218
Shop income	72,956	60,399
Other Revenue	3,490	-
	<u>98,989</u>	<u>83,617</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Room hire/car park rent/ inspectorate rates	11,297	9,646
Interest receivable	5	1
Education and Board Grants	-	2,610
	<u>11,302</u>	<u>12,257</u>

4. RAISING FUNDS

Raising donations and legacies

	31.12.23	31.12.22
	£	£
Support costs	<u>149,552</u>	<u>134,743</u>

Direct costs

	31.12.23	31.12.22
	£	£
Veterinarian costs	<u>56,305</u>	<u>31,265</u>
Aggregate amounts	<u>205,857</u>	<u>166,008</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.

6. STAFF COSTS

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

	31.12.23	31.12.22
Management & Administration	1	1
Shop & Collections	2	2
Clinic	1	1
	<u>4</u>	<u>4</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Clinic Income, Donations and Legacies	82,108
Other trading activities	83,617
Investment income	12,257
Other income	862
Total	<u>178,844</u>

EXPENDITURE ON

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Raising funds	166,008
Depreciation	10,395
Total	<u>176,403</u>
NET INCOME	2,441
RECONCILIATION OF FUNDS	
Total funds brought forward	682,271
TOTAL FUNDS CARRIED FORWARD	<u><u>684,712</u></u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2023	481,730	8,757	30,353	12,744	533,584
Additions	-	346	680	-	1,026
At 31 December 2023	<u>481,730</u>	<u>9,103</u>	<u>31,033</u>	<u>12,744</u>	<u>534,610</u>
DEPRECIATION					
At 1 January 2023	97,907	5,417	23,893	1,604	128,821
Charge for year	7,545	864	1,235	738	10,382
At 31 December 2023	<u>105,452</u>	<u>6,281</u>	<u>25,128</u>	<u>2,342</u>	<u>139,203</u>
NET BOOK VALUE					
At 31 December 2023	<u>376,278</u>	<u>2,822</u>	<u>5,905</u>	<u>10,402</u>	<u>395,407</u>
At 31 December 2022	<u>383,823</u>	<u>3,340</u>	<u>6,460</u>	<u>11,140</u>	<u>404,763</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Prepayments and accrued income	<u>10,357</u>	<u>7,014</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Trade creditors	127	103
Taxation and social security	2,089	3,174
Other creditors	11,196	1,777
	<u>13,412</u>	<u>5,054</u>

11. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	684,712	118,154	802,866
TOTAL FUNDS	<u>684,712</u>	<u>118,154</u>	<u>802,866</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	334,393	(216,239)	118,154
TOTAL FUNDS	<u>334,393</u>	<u>(216,239)</u>	<u>118,154</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	682,271	2,441	684,712
TOTAL FUNDS	<u>682,271</u>	<u>2,441</u>	<u>684,712</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,844	(176,403)	2,441
TOTAL FUNDS	<u>178,844</u>	<u>(176,403)</u>	<u>2,441</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. MOVEMENT IN FUNDS - continued

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	682,271	120,595	802,866
TOTAL FUNDS	<u>682,271</u>	<u>120,595</u>	<u>802,866</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 £	Movement in funds £
Unrestricted funds			
General fund	513,237	(392,642)	120,595
TOTAL FUNDS	<u>513,237</u>	<u>(392,642)</u>	<u>120,595</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

13. LEGACIES

The RSPCA Wigan, Leigh & District Branch has been notified of 2 Legacies which has not been included within the financial statements as it does not yet meet the income recognition criteria. This includes 2 residuary legacies with an average value of £3,557. Residuary legacies are normally recognised once draft accounts are received or other information which allow them to be measured with reasonable accuracy.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Clinic Income, Donations and Legacies		
Donations, appeals & regular giving	11,296	7,565
Legacies	94,752	35,401
Clinic receipts	68,155	39,142
	174,203	82,108
Other trading activities		
Fundraising events & door to door money	22,543	23,218
Shop income	72,956	60,399
Other Revenue	3,490	-
	98,989	83,617
Investment income		
Room hire/car park rent/ inspectorate rates	11,297	9,646
Interest receivable	5	1
Education and Board Grants	-	2,610
	11,302	12,257
Other income		
Neutering Grant	-	862
Other grants	49,899	-
	49,899	862
Total incoming resources	334,393	178,844
EXPENDITURE		
Direct Costs		
Veterinarian costs	56,305	31,265
Depreciation		
Improvements to property	7,545	7,545
Plant and machinery	864	718
Fixtures and fittings	1,235	1,329
Motor vehicle depreciation	738	803
	10,382	10,395
Support costs		
Management		
Wages & pensions	92,524	85,827
Rent & utilities	28,192	20,222
Insurance	702	2,828
Telephone	2,199	782
Postage and stationery	196	1,778
Sundries	3,621	3,786
Repairs and renewals	10,426	5,227
	137,860	120,450
Finance		
Bank charges	2,056	1,374

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
Finance		
Governance costs		
VAT correction	6,672	9,222
Accountancy and legal fees	2,964	3,697
	<u>9,636</u>	<u>12,919</u>
Total resources expended	<u>216,239</u>	<u>176,403</u>
Net income	<u><u>118,154</u></u>	<u><u>2,441</u></u>

Accounts



Wigan, Leigh & District Branch

Registered Charity Number 232249

Annual Report and Accounts Year ending 31st December 2022



A word from our Chair of Trustees.....

I am pleased and proud to introduce our Trustees' annual report and accounts for 2022.

Despite continued challenges in the aftermath of the Covid 19 pandemic and the national financial crisis, the branch continued to undertake vital work to improve animal welfare in the branch area. I extend my thanks to our trustees, volunteers and supporters who selflessly gave up their time, money and expertise to help those animals who needed our support and to make a difference to the lives of so many animals in our area.

Gerry Miles
Chair of Trustees
RSPCA Wigan, Leigh & District Branch



Branch Trustees

- Ms G Miles Chairperson
- Ms P Abbott Treasurer
- Mr G Abbott
- Ms R Blundell
- Ms J Clark
- Mr S Gilmore
- Mr E Greenhalgh
- Ms D Haunch
- Ms L Watmough

Ms D McCabe - RSPCA Senior Branch Partnership Manager

Accountants

N.R. Barton
Chartered Accountants
1st Floor Waterside House
Waterside Drive
Wigan
WN3 5AZ

Statement of Trustees' Responsibilities

The trustees of the Charity are responsible for preparation of the annual Financial Statement and Trustee Report which give a true and fair view of the Charity's financial activities during the year and its financial position at the end of the year, in accordance with the charity's governing document, "Accounting and Reporting by Charities: Statement of Recommended Practice" (FRS 102) (effective 1 January 2019) and the Charities Act 2011. Trustees should follow best practice and are required to:

- select suitable accounting policies and apply them consistently.
- make judgments and estimates that are prudent and reasonable.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts.
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charity will continue its operations.

Trustees are also responsible for maintaining accounting records which disclose with reasonable accuracy the financial position of the Charity at any time and enable them to ensure that the financial statements comply with the applicable law, regulations and trust deed.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure that appropriate controls are in place. Trustees actively review the major risks, as identified on the Branch Risk Register, on a regular basis during committee meetings which cover both operational and financial reviews. Trustees also examine other business risks which the branch may face and confirm that they have established systems to mitigate significant risks.

Structure, Governance and Management

RSPCA Wigan, Leigh & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society). The Branch carries out its direct animal welfare work in the areas of Wigan, Leigh, and parts of Skelmersdale.

The Branch is run by a committee of trustees (volunteers), who have individual and collective responsibility for the management of the Branch and its funds. The Branch Committee holds monthly meetings at which decisions are made.

The Committee must consist of not less than five but not more than 14 trustees. The Branch Trustees are elected by the branch membership at the AGM, or up to three can be co-opted mid year. The Branch Officers are elected annually by Committee at the post AGM meeting.

The Branch actively seeks new trustees to diversify the group and complement existing experience and skills. Potential new trustees are made familiar with the policies and activities of the branch and attend meetings as an observer before being appointed. All trustees undertake initial and on-going training.

The day to day running of the Branch is delegated to the Branch Manager, carrying out its direct animal welfare work in the branch area. The Branch is governed by the Branch Rules of the National Society of the RSPCA.

Charity Objectives and public benefit statement

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the Branch area, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements for the year to ensure that they remain focused on our charitable aims and to continue to deliver benefits to the public. We have complied with the duty under the

Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

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. 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.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the Charity has met the requirements as described within this report.

Financial Position and Reserves Policy

The total income received in the year was £187,361 (£224,973 in 2021). Expenditure in the year was £184,920 (£146,021 in 2021).

There was a surplus of £2,441 for the year (£78,952 in 2021).

The Branch received £35,401 in legacy income during the year, for which we are extremely grateful to our wonderful supporters who remember us in their wills.

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. Tangible fixed assets (buildings, vehicles, furniture, and equipment) are not included within reserves.

In addition to such unrestricted reserves, the Branch may also hold additional restricted reserves i.e. funds donated for a specific purpose and which cannot be used for anything other than that purpose.

It is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

Investment Policy

Trustees agree that the branch requires quick and easy access to its funds.

As of the 31st December 2011 the branch investment policy has been:

To retain all funds on a cash basis as they viewed the equities markets as holding an unacceptable degree of risk at that time. The Branch therefore continues to invest all available funds in a range of deposit and Money Market bank accounts concurrent with maintaining sufficient liquidity to meet the ongoing day to day needs of the Branch.

The trustees recognise that this policy should be reviewed on an annual basis following the publication of the audited annual accounts for the previous year, and whenever reserve levels are reviewed.

Review of Activity and Achievements

The main aims of the Branch remain the same:

- To provide a regular welfare veterinary clinic service offering low cost veterinary care for owners of animals on low incomes;
- To provide low-cost neutering for owned animals.
- To provide low-cost microchipping for owned animals; and
- To provide advice to pet owners and members of the public in the Branch area both in person and via the telephone advice line, by email and through Facebook.
- When circumstances enable rehoming to be re-established, to accept, as a priority, animals from the RSPCA inspectorate and to find them new homes.

Welfare Vet Services

The Branch provides low cost welfare vet treatments for the pets of local people on benefits who would not otherwise be able to afford vet treatment for their pets. Wigan is a hotspot for animal cruelty with very high rates of animal welfare complaints, often due to poor understanding of animal welfare needs as well as the pressures of low income. Branch clinic interventions help to give clients a better understanding of how to care for their pets and provide the support for them to do this.

There is no other animal charity offering welfare vet treatment within our borough, and with the cessation of public work at the RSPCA Greater Manchester Animal Hospital, our low cost vet clinic is the only lifeline for local people and their pets. With the current national financial crisis, more and more people are contacting us, desperate for help to care for their animals.

The Branch clinic provides consultation and treatment, neutering, vaccinations, microchipping, dentals, blood investigations and minor surgical procedures.

2022 Welfare vet clinic activity headlines

- Held 60 welfare vet clinics
- Treated 1297 animals (898 dogs / 399 cats)
- Neutered 245 animals (73 dogs / 172 cats)
- Vaccinated 357 animals

- Microchipped 163 animals
- 20 Operations performed
- 22 Dentals performed

The Branch also supports the RSPCA inspectorate by preventing escalation of animal welfare issues, accepting direct client referrals from the inspectorate, including from outside of our area, and providing follow up and notification of non-compliance with inspectorate advice and direction, helping to prevent further suffering of sick and/or maltreated animal. The number of inspector referrals to our clinic continued to rise in 2022.

We continue to work closely with Cats Protection and in 2022 neutered 94 cats under their neutering voucher programme, with particular focus on multi cat households.

Rehoming

Rehoming was suspended in 2020 as our private boarding provider was unable to accept animals during the pandemic; unfortunately they have been unable to recommence due to consequent operational issues. We are looking to secure suitable facilities to enable recommencement of rehoming services and establishment of a fostering programme.

Advice and Help

The Branch continues to provide free advice to members of the public via its advice line which is normally open between 9.00 am and 4.00 pm Monday to Friday. On average the staff answer approximately 45 calls per day from the public. Advice is also provided via our website and Facebook page. The public also benefits from knowing that we can provide support to assist animals in need.

Pet Food Bank

We support the RSPCA Inspectorate Pet Food Bank Project as a storage and distribution point for pet food destined for food banks across Greater Manchester and neighbouring areas. The Branch also directly supports 'The Brick' food bank with regular pet food donations, to support local pet owners in crisis and struggling to afford to feed their pets.

Fundraising and Awareness Raising

Trustees would like to acknowledge and thank the following groups and organisations for their support of the Branch, and staff and volunteers who participated in these events.

- Scruff's Fun Dog Show at Haigh Hall
- Tesco - charity fundraiser
- Ormskirk Clock Tower Rotary Club - Santa Sleigh fundraiser.
- Wigan Athletics Youth Group - sponsored walk
- Groundworks National Citizen service - Fundraising event
- Our charity shop Christmas Fayre

We would also like to thank:

- RSPCA Crewe, Nantwich & District Branch for their generous grant of £1000 to enable us to buy much needed dental equipment

● Pets at Home who support us through their 'Lifeline' voucher scheme
In addition the Branch received a number of donations from our wonderful local supporters, which together with legacy income helped the branch to continue our important local animal welfare work.

The Branch has a strong relationship with Stoneacre Peugeot, which is located next door to the PAWS Centre. They continue to rent car parking space from us, which is an important source of revenue to the branch.

PAWs Pals

PAWS Pals encourages animal lovers to donate a regular monthly amount to our Branch and is an important initiative in raising regular income but also for raising awareness of the branch and our animal welfare services within the wider community.

Charity Shop

The charity shop at 32 Market Street, remains the most important source of regular income for the branch. Trustees are very grateful to the dedicated charity shop staff and volunteers who have 'gone the extra mile' to ensure the shop has continued to operate effectively despite the huge disruption caused by Wigan Council's town centre redevelopment project, which has significantly impacted on access for all local retailers.

Trustees would also like to express thanks to the shop landlord who very generously continued the 15% discretionary rate reduction for a further year.

Whilst the plans for the redevelopment of Wigan town centre has inevitably caused significant disruption, it is hoped that in the longer term the charity shop will be in a prime location to benefit from this initiative.

Plans for the future

To continue to further the charity's aims and objectives, delivering and developing our welfare vet service to ensure we continue to make a real difference to the welfare of animals in our local area.

Lastly

Trustees thank the RSPCA Inspectorate, RSPCA Bolton and Animal Trust, with whom we have worked closely to support our clients following closure of RSPCA Greater Manchester Animal Hospital

The branch depends on the help of around 26 volunteers who give their time freely to help local animals. The branch could not function without them and we are very grateful for all their help and support.



Branch Office, York House, York Street, Wigan, WN3 4BY
Tel 01942 824165
www.rspca-wigan.org.uk

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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RSPCA WIGAN, LEIGH & DISTRICT 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).

Structure, governance and management

Governing document

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

Reference and administrative details

Registered Charity number

232249

Principal address

Paws Centre
York House, York Street
Wallgate
Wigan
Lancashire
WN3 4BY

Trustees

Ms G Miles Chairperson
Mr G Abbott
Ms P Abbott Treasurer
Ms L Watmough
Mr E Greenhalgh
Ms J Clark
Mr S Gilmore
Ms R Blundell (Secretary)
Ms D Haunch (appointed 29.6.22)

Independent Examiner

Neil Whittingham BA (Hons) FCA ATT
NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Approved by order of the board of trustees on 28 June 2023 and signed on its behalf by:



Ms G Miles - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

Independent examiner's report to the trustees of RSPCA Wigan, Leigh & District Branch

I report to the charity trustees on my examination of the accounts of RSPCA Wigan, Leigh & District 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.



Neil Whittingham BA (Hons) FCA ATT

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

28 June 2023

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Clinic Income, Donations and Legacies		82,108	115,001
Other trading activities	2	83,617	53,087
Investment income	3	12,257	46,531
Other income		862	10,354
Total		<u>178,844</u>	<u>224,973</u>
 EXPENDITURE ON			
Raising funds	4	176,403	146,021
 NET INCOME		 2,441	 78,952
 RECONCILIATION OF FUNDS			
Total funds brought forward		682,271	603,319
 TOTAL FUNDS CARRIED FORWARD		 <u>684,712</u>	 <u>682,271</u>

The notes form part of these financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	8	404,763	399,675
CURRENT ASSETS			
Debtors	9	7,014	5,219
Cash at bank and in hand		277,989	283,915
		285,003	289,134
CREDITORS			
Amounts falling due within one year	10	(5,054)	(6,538)
NET CURRENT ASSETS		279,949	282,596
TOTAL ASSETS LESS CURRENT LIABILITIES		684,712	682,271
NET ASSETS		684,712	682,271
FUNDS	11		
Unrestricted funds		684,712	682,271
TOTAL FUNDS		684,712	682,271

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2023 and were signed on its behalf by:



Ms G Miles - Trustee

RSPCA WIGAN, LEIGH & DISTRICT 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.

Income

All income 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.

Improvements to property	- 2% on cost of buildings only
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance and 10% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fundraising events & door to door money	23,218	23,583
Shop income	60,399	29,504
	<u>83,617</u>	<u>53,087</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Room hire/car park rent/ inspectorate rates	9,646	14,662
Interest receivable	1	-
Covid Job Retention Grant	-	29,964
Education and Board Grants	2,610	1,905
	<u>12,257</u>	<u>46,531</u>

4. RAISING FUNDS

Raising donations and legacies

	31.12.22	31.12.21
	£	£
Support costs	<u>145,138</u>	<u>129,327</u>

Investment management costs

	31.12.22	31.12.21
	£	£
Veterinarian costs	<u>31,265</u>	<u>16,694</u>
Aggregate amounts	<u>176,403</u>	<u>146,021</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.

6. STAFF COSTS

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

	31.12.22	31.12.21
Management & Administration	1	1
Shop & Collections	2	2
Clinic	1	1
	<u>4</u>	<u>4</u>

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Clinic Income, Donations and Legacies	115,001
Other trading activities	53,087
Investment income	46,531
Other income	10,354
Total	<u>224,973</u>
EXPENDITURE ON	
Raising funds	146,021
NET INCOME	<u>78,952</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	603,319
TOTAL FUNDS CARRIED FORWARD	<u>682,271</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2022	481,730	5,717	29,555	1,099	518,101
Additions	-	3,040	798	11,645	15,483
At 31 December 2022	<u>481,730</u>	<u>8,757</u>	<u>30,353</u>	<u>12,744</u>	<u>533,584</u>
DEPRECIATION					
At 1 January 2022	90,361	4,700	22,564	801	118,426
Charge for year	7,546	717	1,329	803	10,395
At 31 December 2022	<u>97,907</u>	<u>5,417</u>	<u>23,893</u>	<u>1,604</u>	<u>128,821</u>
NET BOOK VALUE					
At 31 December 2022	<u>383,823</u>	<u>3,340</u>	<u>6,460</u>	<u>11,140</u>	<u>404,763</u>
At 31 December 2021	<u>391,369</u>	<u>1,017</u>	<u>6,991</u>	<u>298</u>	<u>399,675</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Prepayments and accrued income	<u>7,014</u>	<u>5,219</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	103	94
Taxation and social security	3,174	1,603
Other creditors	1,777	4,841
	<u>5,054</u>	<u>6,538</u>

11. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	682,271	2,441	684,712
TOTAL FUNDS	<u>682,271</u>	<u>2,441</u>	<u>684,712</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,844	(176,403)	2,441
TOTAL FUNDS	<u>178,844</u>	<u>(176,403)</u>	<u>2,441</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	603,319	78,952	682,271
TOTAL FUNDS	<u>603,319</u>	<u>78,952</u>	<u>682,271</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,973	(146,021)	78,952
TOTAL FUNDS	<u>224,973</u>	<u>(146,021)</u>	<u>78,952</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	603,319	81,393	684,712
TOTAL FUNDS	<u>603,319</u>	<u>81,393</u>	<u>684,712</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 £	Movement in funds £
Unrestricted funds			
General fund	403,817	(322,424)	81,393
TOTAL FUNDS	<u>403,817</u>	<u>(322,424)</u>	<u>81,393</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

13. LEGACIES

The RSPCA Wigan, Leigh & District Branch has been notified of 1 Legacy which has not been included within the financial statements as it does not yet meet the income recognition criteria. This includes 1 residuary legacy with a value of £47,329. Residuary legacies are normally recognised once draft accounts are received or other information which allow them to be measured with reasonable accuracy.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Clinic Income, Donations and Legacies		
Donations, appeals & regular giving	7,565	4,635
Legacies	35,401	85,311
Clinic receipts	39,142	25,055
	82,108	115,001
Other trading activities		
Fundraising events & door to door money	23,218	23,583
Shop income	60,399	29,504
	83,617	53,087
Investment income		
Room hire/car park rent/ inspectorate rates	9,646	14,662
Interest receivable	1	-
Covid Job Retention Grant	-	29,964
Education and Board Grants	2,610	1,905
	12,257	46,531
Other income		
Gain on sale of tangible fixed assets	-	8,237
Neutering Grant	862	2,117
	862	10,354
Total incoming resources		
	178,844	224,973
EXPENDITURE		
Investment management costs		
Veterinarian costs	31,265	16,694
Support costs		
Management		
Wages	85,827	71,088
Rent	20,222	21,047
Insurance	2,828	1,859
Telephone	782	780
Postage and stationery	1,778	366
Sundries	3,786	5,743
	115,223	100,883
Finance		
Bank charges	1,374	990
Depreciation of improvements to property	7,545	7,545
Depreciation of plant & machinery	718	339
Depreciation of fixtures & fittings	1,329	949
Depreciation of motor vehicles	803	100
	11,769	9,923
Information technology		
Repairs and renewals	5,227	3,385

This page does not form part of the statutory financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	31.12.22 £	31.12.21 £
Information technology		
Governance costs		
VAT correction	9,222	12,224
Accountancy and legal fees	3,697	2,912
	<u>12,919</u>	<u>15,136</u>
Total resources expended	<u>176,403</u>	<u>146,021</u>
Net income	<u>2,441</u>	<u>78,952</u>

Accounts



Wigan, Leigh & District Branch

Registered Charity Number 232249

Annual Report and Accounts Year ending 31st December 2021



A word from our Chair of Trustees.....

I am pleased and proud to introduce our Trustees' annual report and accounts for 2021. Despite the continued challenges caused by the Covid 19 pandemic, the branch continued to undertake vital work to improve animal welfare in the branch area. I extend my thanks to our trustees, volunteers and supporters who selflessly gave up their time, money and expertise to help those animals who needed our support and to make a difference to the lives of so many animals in our area.

Gerry Miles
Chair of Trustees
RSPCA Wigan, Leigh & District Branch



Branch Trustees

- Ms G Miles Chairperson
- Ms A Gibson (resigned 23.6.21)
- Ms L Vernon Secretary (resigned 23.6.21)
- Mr G Abbott
- Mrs P Abbott Treasurer
- Ms L Watmough
- Mr E Greenhalgh
- Ms J Clark (co-opted) (appointed 23.06.2021)
- Mr S Gilmore (co-opted) (appointed 23.06.2021)
- Ms R Blundell (Secretary) (appointed 23.06.2021)

Ms D McCabe - RSPCA Senior Branch Partnership Manager

Accountants

N.R. Barton
Chartered Accountants
1st Floor, Waterside House
Waterside Drive
Wigan
WN3 5AZ

Statement of Trustees' Responsibilities

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its incoming resources and the application of such resources during the year. In preparing the statement, the trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are prudent and reasonable
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charity will continue its operations.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and enable the trustees to ensure that any statement of account prepared by them complies with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The trustees have a duty to identify risks, to review the risks to which the charity is exposed, and to ensure that appropriate controls are in place. Trustees actively review the major risks, as identified on the Branch Risk Register, on a regular basis during committee meetings which cover both operational and financial reviews. Trustees also examine other business risks which the branch may face and confirm that they have established systems to mitigate significant risks.

Constitution, Governance and Management

The RSPCA was founded in June 1824 (granted the "Royal" prefix by Queen Victoria in 1840) and is proud to be the oldest animal welfare charity in the world and covers both England and Wales. The RSPCA comprises the national Society, governed by Board of trustees, comprising up to 12 trustees, including three co-optees. The work of the Society is governed by the RSPCA Act and the Rules of the Society. The Board of Trustees control the affairs, funds, property and proceedings of the Society, and works closely with approximately 150 RSPCA branches, each a separately registered charity operated under the RSPCA Branch Rules. The Branches contribute to the strategic direction and development of the Society through the Branch Affairs Committee (BAC) which comprises three nationally elected trustees together with ten regional chairs, (appointed by the regional boards).

RSPCA Wigan, Leigh & District Branch is an unincorporated, separately registered charity and a branch of the RSPCA, carrying out its direct animal welfare work in the branch area. The Branch is governed by the Branch Rules of the National Society of the RSPCA.

The Branch is run by a committee of volunteers (trustees), who have individual and collective responsibility for the management of the Branch and its funds. The committee holds monthly meetings at which decisions are made. The committee must consist of not less than five, but not more than 14 trustees, who are elected each year at the branch AGM, as well as a maximum of 3 that are co-opted by the committee during the year. The Branch actively seeks new trustees to diversify the group and complement existing experience and skills. Potential new trustees are made familiar with the policies and activities of the branch and attend meetings as an observer before being appointed. All trustees undertake initial and on-going training. The day to day running of the Branch is delegated to the Branch Manager.

Charity Objectives and public benefit statement

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the Branch area, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements for the year to ensure that they remain focused on our charitable aims and to continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

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. 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.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the Charity has met the requirements as described within this report.

Financial Position

The cost of maintaining the Branch's welfare activities, providing appropriate levels of care for animals awaiting adoption and undertaking pro-active welfare in the local community meant that the Branch spent some £146,021 during the year (£135,207 in 2020). The Branch funded this activity from incoming resources of £224,973 (£116,512 in 2020).

Reserves Policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. Tangible fixed assets (buildings, vehicles, furniture and equipment) are not included within reserves.

In addition to such unrestricted reserves, the Branch may also hold additional restricted reserves i.e. funds donated for a specific purpose and which cannot be used for anything other than that purpose.

It is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

Investment Policy

Trustees agree that the branch requires quick and easy access to its funds.

As of the 31st December 2011 the branch investment policy was:

To retain all funds on a cash basis as they viewed the equities markets as holding an unacceptable degree of risk at that time. The Branch therefore continues to invest all available funds in a range of deposit and Money Market bank accounts concurrent with maintaining sufficient liquidity to meet the ongoing day to day needs of the Branch.

The trustees recognise that this policy should be reviewed on an annual basis following the publication of the audited annual accounts for the previous year, and whenever reserve levels are reviewed.

Trustees Report

Continued hard work by trustees, staff and volunteers meant that despite the Covid 19 pandemic the Branch was able in the main to sustain our financial situation. We are very proud of our

achievements in 2021, most notably the welfare assistance given to local animals through our clinic, and the volume of advice and information given to the public via telephone and social media.

Review of Activity and Achievements

The main aims of the Branch remain the same:

- To provide a regular welfare veterinary clinic service offering low cost veterinary care for owners of animals on low incomes;
- To provide low-cost neutering for owned animals;
- To provide low-cost microchipping for owned animals; and
- To provide advice to pet owners and members of the public in the Branch area both in person and via the telephone advice line, by email and through Facebook.
- To accept, as a priority, animals from the RSPCA inspectorate and to find them new homes.

Our Achievements

Our PAWS Centre Clinic

We provide low cost veterinary treatment for animals belonging to local people on low incomes. We do this by providing a low-cost veterinary service for eligible pet owners in the branch area. This work benefits those on means tested benefits by helping them to obtain care for companion animals in need of veterinary treatment.

Trustees agreed to limit the number of animals clients can register at the clinic to two, except in exceptional circumstances. This enables us to help more members of the public and hopefully reduce the size of multi-animal households.

As a result of the ongoing pandemic, there was continued disruption to delivery of our service in 2021. Although we did manage to continue to offer services in accordance with Royal College of Veterinary Surgeons guidance and using strict covid protocols, we had to limit client numbers to maintain biosecurity and social distancing measures as far as possible.

In total **644** animals, belonging to local people eligible to use our service, were seen and treated at our veterinary clinic. Our branch ranked 3rd for welfare treatments, of the 21 branches in the north west region.

90 animals were neutered by our Branch (25 dogs and 65 cats). Our branch ranked 6th for welfare neutering, of the 21 branches in the north west region.

51 animals were microchipped (9 dogs and 42 cats). Our branch ranked 3rd for microchipping, of the 21 branches in the north west region.

We work closely with the local Inspectorate and the number of inspector referrals to our clinic continued to rise.

Provision of veterinary treatment, neutering, microchipping and vaccination promotes responsible pet ownership and helps control the incidence and spread of disease and suffering.

In 2020 we installed 'Merlin' a new cloud based veterinary management system to make the clinic run more efficiently and effectively.

Rehoming animals

Rehoming was suspended in 2020 due to the pandemic as our private boarding provider was unable to accept animals and they have unfortunately been unable to recommence due to consequent operational issues. We aim to recommence rehoming as soon as we are able to do so.

Whilst we recognize that companion animals provide measurable benefits to people's physical and mental health, our policy to charge a reasonable adoption fee aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interest of animals to rehome to those who could not afford to meet their needs.

Advice and help

The Branch continues to provide free advice to members of the public via its advice line which is normally open between 9.00 am and 4.00 pm Monday to Friday. On average the staff answer approximately 45 calls per day from the public with general queries about their pet's health and well-being, as well as calls regarding wildlife and cruelty issues. Advice is also provided via our web-site and Facebook page. The public also benefits from knowing that we can provide support to assist animals in need.

We continue to extend our use of social media which enables us to reach a larger number of people quickly, improving rehoming and lost and found services and helping to promote branch activities.

Pet food and bedding collections

We support the RSPCA Inspectorate Greater Manchester Pet Food Bank Project as a drop off point for the public to donate pet food along with other items such as pet treats and feeding bowls. These items are used to support local pet owners in crisis or are redistributed through the Food Bank initiative to help provide pet food to food banks to assist animal owners who may be struggling to afford to feed their pets.

Fundraising and Awareness Raising

Due to the pandemic, fund-raising activities were limited but we did attend St George's Church Pet Blessing in Tyldesley, Haigh Scruff's Pet Show, with our Clinic Coordinator judging, and held a two day Christmas Fair at our charity shop in Market Street, with thanks to all of the staff and volunteers who gave their time to participate in these events.

In addition we received a number of donations from local supporters, which together with some legacy income and government covid-related grants, helped the branch to continue the important local animal welfare work.

The PAWS Centre has two large meeting rooms that are available to hire by local businesses and other organisations. Due to the reorganisation of the inspectorate, the local group of RSPCA Inspectors based at the centre, sadly vacated the office space they rented with the loss of the steady income this generated for the branch.

We have a strong relationship with Stoneacre Peugeot, which is located next door to the PAWS Centre. They continue to rent car parking space from us, which is an important source of revenue to the branch.

Legacies are still an important source of Branch income. We continue to raise the profile of the branch to ensure that local people realise that our branch is a charity in its own right and to encourage more people to leave a bequest to the RSPCA '**Wigan, Leigh and District Branch**'. However, in line with many charities we must focus on fundraising and appropriate grant applications as immediate sources of income.

We would like to thank Tesco and Groundworks for granting us £1,000 for equipment and resources to deliver animal welfare educational sessions to schools and community groups. To help young people develop compassion and an understanding of the needs of different animals.

PAWs Pals/Pen Friends

Pen Friends is an initiative which encourages supporters to sponsor one of the rehoming pens in the cattery, and PAWS Pals encourages animal lovers to donate a regular monthly amount to our Branch. These are important initiatives for raising regular income but also for raising awareness of the branch and our animal welfare services within the wider community.

Charity Shop

The charity shop remains the most important source of regular income for the branch. As a result of lockdown and the tier restrictions, the charity shop was not able to support our animal welfare work as effectively as in previous years. The shop was closed and the staff furloughed from January to April 2020 in line with government restrictions. We are indebted to the generosity of local people who donate goods to us and hope that they continue to support us. We continue to accept donations of small items of furniture alongside our usual donations. We are also very grateful to the team of dedicated volunteers who work in the charity shop and provide a friendly environment for our customers.

We would also like to express our thanks to the shop landlord who very generously gave us a 15% discretionary rent reduction to help us recover post pandemic, in place until Sept 2022. Whilst the plans for the redevelopment of Wigan town centre will inevitably cause disruption and possibly a reduction in shop footfall, it is hoped that in the longer term the charity shop will be in a prime location to benefit from this initiative.



We would like to thank the staff at the Greater Manchester Animal Hospital and our colleagues at RSPCA Bolton for the support they have provided to our vet clinic.

We are grateful to NRBartons for the support given to help implement our finance system. The branch depends on the help of around 26 volunteers who give their time freely to help local animals. The branch could not function without them and we are very grateful for all their help and support.

We would also like to thank the young people from the Prince's Trust who kindly gave up 3 days to tidy up the area at the back of the centre and make it a more friendly habitat for wildlife.

Our Plans for 2022

- We need to continue to expand our income diversity, increase funds and focus on maintaining financial sustainability to ensure that the work of the branch continues and develops.
- We also need to develop additional ways of encouraging responsible pet ownership in our area.

Fundraising and Awareness Raising

- We aim to recommence local in-store collections when there is opportunity to do so i.e Tesco and Pets at Home.
- The charity shop plans to hold a Christmas Fair and staff and volunteers plan to attend Haigh Scruffs Dog Show again.
- We aim to explore and develop more innovative ways of fund-raising.
- Trustees will continue to proactively seek appropriate grants and other funding opportunities.
- We will continue to work with local community groups and with the council to build relationships and raise the profile of our work to prevent suffering and improve the lives of local animals.

- We will further develop our awareness raising and education programme, aimed initially at young people in the borough, and then rolled out to a range of audiences.
- We will continue our work with the council waste services, we hope to reduce the amount of waste deposited at the tip by recycling and reusing items.

Volunteers and Fundraisers

- We need to continue to raise the profile of the branch, particularly through social media, to encourage and support our existing volunteers and to recruit and retain new volunteers.
- We also need to continue to recruit additional trustees to bring new ideas and expertise to the branch.

Our Charity Shop

- We will continue to encourage people to donate good quality items to the shop and in particular to donate small items of furniture.
- We will also continue to develop innovative ways of boosting shop income, exploring opportunities for online selling.

Clinic

- We will explore opportunities to develop and make better use of our clinic facilities to further improve animal welfare in the branch area.
- We will continue to support the work of the Inspectorate and also to take part in initiatives developed by The Greater Manchester Animal Hospital.

Rehoming

- We will proactively explore opportunities to restart rehoming cats and kittens at the earliest opportunity.

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

NR Barton
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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Detailed Statement of Financial Activities	11 to 12

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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).

Structure, governance and management

Governing document

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

Reference and administrative details

Registered Charity number

232249

Principal address

Paws Centre
York House, York Street
Wallgate
Wigan
Lancashire
WN3 4BY

Trustees

Ms G Miles Chairperson
Ms A Gibson (resigned 23.6.21)
Ms L Vernon Secretary (resigned 23.6.21)
Mr G Abbott
Ms P Abbott Treasurer
Ms L Watmough
Mr E Greenhalgh
Ms J Clark (co-opted) (appointed 23.06.2021)
Mr S Gilmore (co-opted) (appointed 23.06.2021)
Ms R Blundell (Secretary) (appointed 23.06.2021)

Independent Examiner

Neil Whittingham BA (Hons) FCA ATT
NR Barton
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Approved by order of the board of trustees on 6th June 2022 and signed on its behalf by:


.....
Ms G Miles - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

Independent examiner's report to the trustees of RSPCA Wigan, Leigh & District Branch

I report to the charity trustees on my examination of the accounts of RSPCA Wigan, Leigh & District Branch (the Trust) for the year ended 31 December 2021.

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.



Neil Whittingham BA (Hons) FCA ATT
NR Barton
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

7 June 2022

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		31.12.21 Unrestricted fund £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Clinic Income, Donations and Legacies		115,001	19,169
Other trading activities	2	53,087	49,815
Investment income	3	46,531	47,528
Other income		10,354	-
Total		224,973	116,512
 EXPENDITURE ON			
Raising funds	4	146,021	135,207
 NET INCOME/(EXPENDITURE)		78,952	(18,695)
 RECONCILIATION OF FUNDS			
Total funds brought forward		603,319	622,014
 TOTAL FUNDS CARRIED FORWARD		<u>682,271</u>	<u>603,319</u>

The notes form part of these financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**BALANCE SHEET
31 DECEMBER 2021**

	Notes	31.12.21 Unrestricted fund £	31.12.20 Total funds £
FIXED ASSETS			
Tangible assets	8	399,675	417,397
CURRENT ASSETS			
Debtors	9	5,219	5,620
Prepayments and accrued income		-	1,000
Cash at bank and in hand		283,915	192,917
		<u>289,134</u>	<u>199,537</u>
CREDITORS			
Amounts falling due within one year	10	(6,538)	(13,615)
NET CURRENT ASSETS		<u>282,596</u>	<u>185,922</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>682,271</u>	<u>603,319</u>
NET ASSETS		<u>682,271</u>	<u>603,319</u>
FUNDS	11		
Unrestricted funds		<u>682,271</u>	<u>603,319</u>
TOTAL FUNDS		<u>682,271</u>	<u>603,319</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6th June 2022 and were signed on its behalf by:

Geraldine A Miles
Ms G Miles - Trustee

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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.

Income

All income 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.

Improvements to property	- 2% on cost of buildings only
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance and 10% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events & door to door money	23,583	24,917
Shop income	29,504	24,898
	<u>53,087</u>	<u>49,815</u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Room hire/car park rent/ inspectorate rates	14,662	21,789
Interest receivable	-	830
Covid Job Retention Grant	29,964	24,909
Education and Board Grants	1,905	-
	<u>46,531</u>	<u>47,528</u>

4. RAISING FUNDS

Raising donations and legacies

	31.12.21	31.12.20
	£	£
Support costs	129,327	116,110

Investment management costs

	31.12.21	31.12.20
	£	£
Veterinarian costs	16,694	8,546
Contribution to HQ	-	10,551
	<u>16,694</u>	<u>19,097</u>

Aggregate amounts

	<u>146,021</u>	<u>135,207</u>
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. STAFF COSTS

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

	31.12.21	31.12.20
Management & Administration	1	1
Shop & Collections	2	2
Clinic	1	1
	<u>4</u>	<u>4</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Clinic Income, Donations and Legacies	19,169
Other trading activities	49,815
Investment income	47,528
	<u>116,512</u>
Total	
 EXPENDITURE ON	
Raising funds	135,207
	<u>(18,695)</u>
NET INCOME/(EXPENDITURE)	
 RECONCILIATION OF FUNDS	
Total funds brought forward	622,014
	<u>603,319</u>
TOTAL FUNDS CARRIED FORWARD	

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2021	481,730	5,717	27,081	15,326	529,854
Additions	-	-	2,474	-	2,474
Disposals	-	-	-	(14,227)	(14,227)
At 31 December 2021	<u>481,730</u>	<u>5,717</u>	<u>29,555</u>	<u>1,099</u>	<u>518,101</u>
DEPRECIATION					
At 1 January 2021	82,816	4,360	21,615	3,666	112,457
Charge for year	7,545	340	949	99	8,933
Eliminated on disposal	-	-	-	(2,964)	(2,964)
At 31 December 2021	<u>90,361</u>	<u>4,700</u>	<u>22,564</u>	<u>801</u>	<u>118,426</u>
NET BOOK VALUE					
At 31 December 2021	<u>391,369</u>	<u>1,017</u>	<u>6,991</u>	<u>298</u>	<u>399,675</u>
At 31 December 2020	<u>398,914</u>	<u>1,357</u>	<u>5,466</u>	<u>11,660</u>	<u>417,397</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
VAT	-	5,270
Prepayments and accrued income	<u>5,219</u>	<u>350</u>
	<u>5,219</u>	<u>5,620</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	94	65
Taxation and social security	1,603	1,766
Other creditors	<u>4,841</u>	<u>11,784</u>
	<u>6,538</u>	<u>13,615</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	603,319	78,952	682,271
TOTAL FUNDS	<u>603,319</u>	<u>78,952</u>	<u>682,271</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,973	(146,021)	78,952
TOTAL FUNDS	<u>224,973</u>	<u>(146,021)</u>	<u>78,952</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	622,014	(18,695)	603,319
TOTAL FUNDS	<u>622,014</u>	<u>(18,695)</u>	<u>603,319</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,512	(135,207)	(18,695)
TOTAL FUNDS	<u>116,512</u>	<u>(135,207)</u>	<u>(18,695)</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	622,014	60,257	682,271
TOTAL FUNDS	<u>622,014</u>	<u>60,257</u>	<u>682,271</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. MOVEMENT IN FUNDS - continued

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 £	Movement in funds £
Unrestricted funds			
General fund	341,485	(281,228)	60,257
TOTAL FUNDS	<u>341,485</u>	<u>(281,228)</u>	<u>60,257</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

13. LEGACIES

The RSPCA Wigan, Leigh & District Branch has been notified of 2 Legacies which have not been included within the financial statements as they do not yet meet the income recognition criteria. This includes 2 residuary legacies with an average value of £3,900. Residuary legacies are normally recognised once draft accounts are received or other information which allow them to be measured with reasonable accuracy.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Clinic Income, Donations and Legacies		
Donations, appeals & regular giving	4,635	2,839
Legacies	85,311	4,760
Clinic receipts	25,055	11,570
	115,001	19,169
Other trading activities		
Fundraising events & door to door money	23,583	24,917
Shop income	29,504	24,898
	53,087	49,815
Investment income		
Room hire/car park rent/ inspectorate rates	14,662	21,789
Interest receivable	-	830
Covid Job Retention Grant	29,964	24,909
Education and Board Grants	1,905	-
	46,531	47,528
Other income		
Gain on sale of tangible fixed assets	8,237	-
Neutering Grant	2,117	-
	10,354	-
Total incoming resources		
	224,973	116,512
EXPENDITURE		
Investment management costs		
Veterinarian costs	16,694	8,546
Contribution to HQ	-	10,551
	16,694	19,097
Support costs		
Management		
Wages	71,088	59,496
Rent	21,047	26,040
Insurance	1,859	1,859
Telephone	780	1,141
Postage and stationery	366	629
Sundries	5,743	3,694
	100,883	92,859

This page does not form part of the statutory financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	31.12.21	31.12.20
	£	£
Management		
Finance		
Bank charges	990	773
Depreciation of improvements to property	7,545	7,545
Depreciation of plant & machinery	339	452
Depreciation of fixtures & fittings	949	898
Depreciation of motor vehicles	100	3,062
	9,923	12,730
 Information technology		
Repairs and renewals	3,385	8,066
 Governance costs		
VAT correction	12,224	-
Accountancy and legal fees	2,912	2,455
	15,136	2,455
 Total resources expended		
	146,021	135,207
 Net income/(expenditure)		
	78,952	(18,695)

This page does not form part of the statutory financial statements

Accounts



Wigan, Leigh & District Branch

Registered Charity Number 232249

Annual Report and Accounts Year ending 31st December 2020



A word from our Chair of Trustees.....

I am pleased and proud to introduce our Trustees' annual report and accounts for 2020.

Despite the challenges caused by the pandemic, the branch continued to undertake vital work to improve animal welfare in the branch area. I extend my thanks to our trustees, volunteers and supporters who selflessly gave up their time, money and expertise to help those animals who needed our support and to make a difference to the lives of so many animals in our area.

Gerry Miles
Chair of Trustees
RSPCA Wigan, Leigh & District Branch



Branch Trustees

Ms G Miles, Chairperson
Ms A Gibson,
Ms L Vernon Secretary
Mr G Abbott
Mrs P Abbott Treasurer
Ms L Watmough
Mr E Greenhalgh
Ms J Clark (co-opted 18th September 2019)
Ms R Blundell (co-opted 9th April 2020)
Mr S Gilmore (co-opted 9th April 2020)
Ms J M'Cartney (resigned 15th May 2020)

Eleanor Mansell - Branch Support Specialist

Accountants

N.R. Barton
Chartered Accountants
Waterside House
Waterside Drive
Wigan
WN3 5AZ

Statement of Trustees' Responsibilities

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its incoming resources and the application of such resources during the year. In preparing the statement, the trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are prudent and reasonable
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts
- prepare the financial statements on the 'going concern' basis unless it is inappropriate to presume that the charity will continue its operations.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity at that time and enable the trustees to ensure that any statement of account prepared by them complies with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The trustees have a duty to identify risks, to review the risks to which the charity is exposed, and to ensure that appropriate controls are in place. Trustees actively review the major risks as identified on the Branch risk register on a regular basis during committee meetings which cover both operational and financial reviews. Trustees also examine other business risks which the branch may face and confirm that they have established systems to mitigate significant risks.

Constitution, Governance and Management

The Society for the Prevention of Cruelty to Animals was founded on the 16th June, 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932. The work of the Society is governed by the RSPCA Act and by the Rules of the Society. 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 Wigan, Leigh & District Branch is an unincorporated charitable association and a separately registered branch of the RSPCA, carrying out its direct animal welfare work in the branch area. The Branch is governed by the Branch Rules of the National Society of the RSPCA.

The Branch is managed by a Committee who are trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. The trustees hold monthly meetings at which decisions are made. New trustees are nominated by existing trustees who have the power to appoint additional trustees as they consider fit to do so. The Branch actively seeks new trustees to diversify the group and complement existing skills. The number of trustees should not be less than seven but shall be subject to a maximum of fourteen. New trustees are made familiar with the policies and activities of the branch and before taking up the post attend meetings as an observer. All trustees undertake initial and on-going training provided by the Branch Support Specialist.

The day to day running of the Branch is delegated to the Branch Manager.

Charity Objectives and public benefit statement

The objects of the Branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the Branch area, in accordance with the policies of the Society.

The trustees have reviewed the outcomes and achievements for the year to ensure that they remain focused on our charitable aims and to continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act indicate an acceptance by society that treating living creatures with compassion has a

moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

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. 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.

Financial Position

The cost of maintaining the Branch's welfare activities, providing appropriate levels of care for animals awaiting adoption and undertaking pro-active welfare in the local community meant that the Branch spent some £135,207 during the year (£160,943 in 2019). The Branch funded this activity from incoming resources of £116,512 (£163,905 in 2019).

Reserves Policy

The Branch holds reserves in order that levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources. Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met. Tangible fixed assets (buildings, vehicles, furniture and equipment) are not included within reserves.

In addition to such unrestricted reserves, the Branch may also hold additional restricted reserves i.e. funds donated for a specific purpose and which cannot be used for anything other than that purpose.

It is the opinion of the trustees that the existing reserves are sufficient to meet any reduction in incoming resources.

Investment Policy

Trustees agree that the branch requires quick and easy access to its funds.

As of the 31st December 2011 the branch investment policy was:

To retain all funds on a cash basis as they viewed the equities markets as holding an unacceptable degree of risk at that time. The Branch therefore continues to invest all available funds in a range of deposit and Money Market bank accounts concurrent with maintaining sufficient liquidity to meet the ongoing day to day needs of the Branch.

The trustees recognise that this policy should be reviewed on an annual basis following the publication of the audited annual accounts for the previous year, and whenever reserve levels are reviewed.

Trustees Report

Continued hard work by trustees, staff and volunteers meant that the Branch was able in the main to sustain the improvements to our financial situation made over the last four years. We are very proud of our achievements in 2020, most notably the welfare assistance given to local animals through our clinic, and the volume of advice and information given to the public via telephone and social media.

Review of Activity and Achievements

The main aims of the Branch remain the same:

- To provide a regular veterinary clinic service offering affordable health checks for owners of animals on low incomes;
- To accept, as a priority, animals from RSPCA and to find them new homes;
- To provide low-cost neutering for owned animals;
- To provide low-cost micro chipping for owned animals; and
- To provide advice to pet owners and members of the public in the Branch area both in person and via the telephone advice line, by email and through Facebook.

Our Achievements

Our PAWS Centre Clinic

We continue to provide a low-cost veterinary service for eligible pet owners in the branch area. Trustees agreed to limit the number of animals clients can register at the clinic to two. This enables us to help more members of the public and hopefully reduce the size of multi-animal households.

As a result of the pandemic and the national lockdown, there was disruption to this service from the end of March until the summer. With the support of the Greater Manchester Animal Hospital and our trustees, who ensured that comprehensive risk assessments and health and safety procedures were in place, we were able to recommence the service in July, providing telephone consultations where appropriate, supported by photographic evidence where possible. We were also able to see animals by appointment and using strict covid protocols.

In total, **362** veterinary checks were carried out on animals whose owners were eligible to use our clinic.

32 animals were neutered by our Branch (12 dogs and 20 cats) and **24** animals were microchipped (8 dogs and 16 cats).

We work closely with the local Inspectorate and the number of inspector referrals to our clinic continued to rise.

This work promotes responsible pet ownership and helps control the incidence of disease and suffering.

In January we had a serious break-in resulting in considerable cost to the branch in terms of repairing the damage and making the branch more secure. Despite the

disruption this caused, we continued to provide vet clinic services for our clients and their companion animals.

In October, the branch was extremely fortunate to be able to employ a branch manager and a clinic and rehoming co-ordinator, both with extensive prior RSPCA experience.

Rehoming animals

Rehoming was suspended due to the pandemic as our private boarding provider was unable to accept animals. We rehomed one cat before lockdown and also undertook 10 rehoming visits for other branches who were rehoming animals to members of the public in our branch area. We aim to recommence rehoming as soon as we are able to.

Whilst we recognize that companion animals provide benefits to people's physical and mental health, our policy to charge a reasonable adoption fee aims to highlight the ongoing personal and financial commitment of pet ownership.

Advice and help

The Branch continues to provide free advice to members of the public via its advice line which is normally open between 9.00 am and 4.30 pm Monday to Friday. On average the staff answer approximately 45 calls per day from the public with general queries about their pet's health and well-being, as well as calls regarding wildlife and cruelty issues. Advice is also provided via our web-site and Facebook page. The public benefits from knowing that we can provide support to assist animals in need.

We continue to extend our use of social media which enables us to reach a larger number of people quickly, improving rehoming and lost and found services and helping to promote branch activities.

Pet food and bedding collections

We continue to use a large dog bed in the corner of the clinic as a collection box for cat and dog food along with other items such as bedding, towels, pet treats and feeding bowls. Everything collected is shared between our Branch, the local RSPCA Inspectors and the Greater Manchester Animal Hospital.

Fundraising

Due to the pandemic, it was not possible for fund-raising activities to go ahead but a number of donations from local supporters, together with some legacy income and government covid-related grants, helped the branch to continue the important local animal welfare work.

The PAWS Centre has two large meeting rooms that are available to hire by local businesses and other organisations. Permanent office space in the PAWS Centre continued to be rented by the local group of RSPCA inspectors which generated a steady income to the branch. Unfortunately, due to the reorganisation of the inspectorate, they will no longer require this facility in 2021.

We have a strong relationship with Stoneacre Peugeot, which is located next door to the PAWS Centre. They rent car parking space from us, an important source of revenue to the branch.

Legacies are still an important source of Branch income. We continue to raise the profile of the branch to ensure that local people realise that our branch is a charity in its own right and to encourage more people to leave a bequest to the RSPCA Wigan, Leigh and District Branch. However, in line with many charities we must focus on fundraising and appropriate grant applications as immediate sources of income.

PAWs Pals/Pen Friends

We continue to market Pen Friends, an initiative which encourages supporters to sponsor one of the rehoming pens in the cattery, and also PAWS Pals which encourages animal lovers to donate a regular monthly amount to our Branch.

Charity Shop

The charity shop remains the most important source of regular income for the branch. As a result of lockdown and the tier restrictions, the charity shop was not able to support our animal welfare work as effectively as in previous years. Once lockdown was lifted, the decision was made to open the shop on a part-time basis to enable staff to comply with covid health and safety procedures. Unfortunately some volunteers were unable to return in the short term due to individual health and other issues.

We are indebted to the generosity of local people who donate goods to us and hope that they continue to support us. We continue to accept donations of small items of furniture alongside our usual donations. We are also very grateful to the team of volunteers who work in the charity shop and provide a friendly environment for our customers.

Trustees have started the process of reviewing the charity shop lease which has a break clause in 2021.



We would like to thank the staff at the Greater Manchester Animal Hospital for the support they provide to our vet clinic.

We are grateful to Bartons for the support given to help implement our finance system.

Thanks to our former branch manager, who, although she left at the end of March for another post, provided substantial help to the branch on a voluntary basis for several months until new staff were in post.

The branch depends on the help of around 26 volunteers who give their time freely to help local animals. The branch could not function without them and we are very grateful for all their help and support.

Our Plans for 2021

We need to continue to increase funds and to focus on maintaining financial sustainability to ensure that the work of the branch continues and develops. We also need to develop additional ways of encouraging responsible pet ownership in our area.

Fundraising and Awareness Raising

When restrictions allow, we aim to continue local in-store collections including those at Asda, Tesco and Pets at Home. The charity shop plans to hold a number of fund-raising events and a Christmas Fair. We also aim to develop more innovative ways of fund-raising.

Trustees will continue to seek appropriate grants and other funding opportunities. We will continue to work with local community groups and with the council to build relationships and raise the profile of our work to prevent suffering and improve the lives of local animals. We aim to develop an awareness raising and education programme, aimed initially at young people in the borough, and then rolled out to a range of audiences.

Continuing our work with the council waste services, we hope to reduce the amount of waste deposited at the tip by recycling and reusing items.

Volunteers and Fundraisers

We need to continue to raise the profile of the branch, particularly through social media, to encourage and support our existing volunteers and to recruit and retain new volunteers.

We also need to continue to recruit additional trustees to bring new ideas and expertise to the branch.

Our Charity Shop

We will continue to encourage people to donate good quality items to the shop and in particular to donate small items of furniture. We will also continue to develop innovative ways of boosting shop income. Trustees will review the charity shop lease to ensure best value for money.

Clinic

We would like to explore opportunities to make better use of our clinic facilities to further improve animal welfare in the branch area.

We would also like to provide community-based clinic days to reach those people who are unable to access our clinic at the PAWS Centre.

We will continue to support the work of the Inspectorate and also to take part in initiatives developed by The Greater Manchester Animal Hospital.

Rehoming

We aim to restart rehoming cats and kittens at the earliest opportunity.

Branch Office, York House, York Street, Wigan, WN3 4BY
Tel 01942 824165
www.rspca-wigan.org.uk

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

NR Barton
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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RSPCA WIGAN, LEIGH & DISTRICT BRANCH

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

Structure, governance and management

Governing document

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

Reference and administrative details

Registered Charity number

232249

Principal address

Paws Centre
York House, York Street
Wallgate
Wigan
Lancashire
WN3 4BY

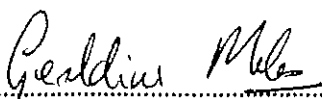
Trustees

Ms G Miles Chairperson
Ms A Gibson
Ms L Vernon Secretary
Mr G Abbott
Ms P Abbott Treasurer
Ms L Watmough
Mr E Greenhalgh
Ms J Clark (co-opted) (appointed 18.09.19)
Mr S Gilmore (co-opted) (appointed 9.4.20)
Ms R Blundell (co-opted) (appointed 9.4.20)
Ms J M'Cartney (resigned 15.5.20)

Independent Examiner

Neil Whittingham BA (Hons) FCA ATT
NR Barton
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Approved by order of the board of trustees on 23rd June 2021 and signed on its behalf by:


.....
Ms G Miles - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

Independent examiner's report to the trustees of RSPCA Wigan, Leigh & District Branch

I report to the charity trustees on my examination of the accounts of RSPCA Wigan, Leigh & District Branch (the Trust) for the year ended 31 December 2020.

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.



Neil Whittingham BA (Hons) FCA ATT
NR Barton
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Date: 23/7/2021.....

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

		31.12.20 Unrestricted fund £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Clinic Income, Donations and Legacies		19,169	41,593
Other trading activities	2	49,815	100,718
Investment income	3	<u>47,528</u>	<u>21,594</u>
Total		116,512	163,905
 EXPENDITURE ON			
Raising funds	4	135,207	160,943
 NET INCOME/(EXPENDITURE)		 (18,695)	 2,962
 RECONCILIATION OF FUNDS			
Total funds brought forward		622,014	619,052
 TOTAL FUNDS CARRIED FORWARD		 <u>603,319</u>	 <u>622,014</u>

The notes form part of these financial statements

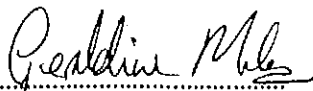
RSPCA WIGAN, LEIGH & DISTRICT BRANCH

BALANCE SHEET

31 DECEMBER 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
FIXED ASSETS			
Tangible assets	8	417,396	414,910
CURRENT ASSETS			
Debtors	9	5,621	4,642
Prepayments and accrued income		1,000	-
Cash at bank and in hand		<u>192,917</u>	<u>209,670</u>
		199,538	214,312
CREDITORS			
Amounts falling due within one year	10	(13,615)	(7,208)
NET CURRENT ASSETS		<u>185,923</u>	<u>207,104</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		603,319	622,014
NET ASSETS		<u>603,319</u>	<u>622,014</u>
FUNDS	11		
Unrestricted funds		<u>603,319</u>	<u>622,014</u>
TOTAL FUNDS		<u>603,319</u>	<u>622,014</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd June 2021 and were signed on its behalf by:


 Ms G Miles - Trustee

The notes form part of these financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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.

Income

All income 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.

Improvements to property	- 2% on cost of buildings only
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance and 10% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fundraising events & door to door money	24,917	26,629
Shop income	<u>24,898</u>	<u>74,089</u>
	<u>49,815</u>	<u>100,718</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Room hire/car park rent/ inspectorate rates	21,789	21,593
Interest receivable	830	1
Covid Job Retention Grant	<u>24,909</u>	<u>-</u>
	<u>47,528</u>	<u>21,594</u>

4. RAISING FUNDS

Raising donations and legacies

	31.12.20	31.12.19
	£	£
Support costs	<u>116,110</u>	<u>123,563</u>

Investment management costs

	31.12.20	31.12.19
	£	£
Veterinarian costs	8,546	37,380
Contribution to HQ	<u>10,551</u>	<u>-</u>
	<u>19,097</u>	<u>37,380</u>

Aggregate amounts

	<u>135,207</u>	<u>160,943</u>
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5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 DECEMBER 2020**

6. STAFF COSTS

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

	31.12.20	31.12.19
Management & Administration	1	1
Shop & Collections	2	3
Clinic	<u>1</u>	<u>1</u>
	<u>4</u>	<u>5</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Clinic Income, Donations and Legacies	41,593
Other trading activities	100,718
Investment income	<u>21,594</u>
Total	163,905
EXPENDITURE ON	
Raising funds	160,943
NET INCOME	<u>2,962</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	619,052
TOTAL FUNDS CARRIED FORWARD	<u>622,014</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 January 2020	481,730	5,717	27,081	882	515,410
Additions	-	-	-	14,443	14,443
At 31 December 2020	<u>481,730</u>	<u>5,717</u>	<u>27,081</u>	<u>15,325</u>	<u>529,853</u>
DEPRECIATION					
At 1 January 2020	75,270	3,908	20,718	604	100,500
Charge for year	<u>7,546</u>	<u>452</u>	<u>897</u>	<u>3,062</u>	<u>11,957</u>
At 31 December 2020	<u>82,816</u>	<u>4,360</u>	<u>21,615</u>	<u>3,666</u>	<u>112,457</u>
NET BOOK VALUE					
At 31 December 2020	<u>398,914</u>	<u>1,357</u>	<u>5,466</u>	<u>11,659</u>	<u>417,396</u>
At 31 December 2019	<u>406,460</u>	<u>1,809</u>	<u>6,363</u>	<u>278</u>	<u>414,910</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
VAT	5,270	3,423
Prepayments and accrued income	<u>351</u>	<u>1,219</u>
	<u>5,621</u>	<u>4,642</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Trade creditors	65	63
Taxation and social security	1,766	770
Other creditors	<u>11,784</u>	<u>6,375</u>
	<u>13,615</u>	<u>7,208</u>

11. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	622,014	(18,695)	603,319
TOTAL FUNDS	<u>622,014</u>	<u>(18,695)</u>	<u>603,319</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,512	(135,207)	(18,695)
TOTAL FUNDS	<u>116,512</u>	<u>(135,207)</u>	<u>(18,695)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	619,052	2,962	622,014
TOTAL FUNDS	<u>619,052</u>	<u>2,962</u>	<u>622,014</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	163,905	(160,943)	2,962
TOTAL FUNDS	<u>163,905</u>	<u>(160,943)</u>	<u>2,962</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	619,052	(15,733)	603,319
TOTAL FUNDS	<u>619,052</u>	<u>(15,733)</u>	<u>603,319</u>

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

11. MOVEMENT IN FUNDS - continued

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 £	Movement in funds £
Unrestricted funds			
General fund	280,417	(296,150)	(15,733)
TOTAL FUNDS	<u>280,417</u>	<u>(296,150)</u>	<u>(15,733)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

13. LEGACIES

The RSPCA Wigan, Leigh & District Branch has been notified of 3 Legacies which have not been included within the financial statements as they do not yet meet the income recognition criteria. This includes 3 residuary legacies with an average value of £22,562. Residuary legacies are normally recognised once draft accounts are received or other information which allow them to be measured with reasonable accuracy.

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Clinic Income, Donations and Legacies		
Donations, appeals & regular giving	2,839	7,530
Legacies	4,760	1,880
Re-homing fees	-	755
Clinic receipts	11,570	28,961
Neutering & microchipping	-	2,467
	19,169	41,593
Other trading activities		
Fundraising events & door to door money	24,917	26,629
Shop income	24,898	74,089
	49,815	100,718
Investment Income		
Room hire/car park rent/ inspectorate rates	21,789	21,593
Interest receivable	830	1
Covid Job Retention Grant	24,909	-
	47,528	21,594
Total incoming resources	116,512	163,905
EXPENDITURE		
Investment management costs		
Veterinarian costs	8,546	37,380
Contribution to HQ	10,551	-
	19,097	37,380
Support costs		
Management		
Wages	59,496	62,052
Rent	26,040	25,232
Insurance	1,859	1,247
Telephone	1,141	805
Postage and stationery	629	743
Sundries	3,694	4,298
	92,859	94,377
Finance		
Bank charges	773	903
Depreciation of improvements to property	7,545	7,545
Carried forward	8,318	8,448

This page does not form part of the statutory financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	31.12.20 £	31.12.19 £
Finance		
Brought forward	8,318	8,448
Depreciation of plant & machinery	452	603
Depreciation of fixtures & fittings	898	1,094
Depreciation of motor vehicles	<u>3,062</u>	<u>93</u>
	12,730	10,238
Information technology		
Repairs and renewals	8,066	13,762
Governance costs		
VAT correction	-	1,511
Accountancy and legal fees	<u>2,455</u>	<u>3,675</u>
	<u>2,455</u>	<u>5,186</u>
Total resources expended	<u>135,207</u>	<u>160,943</u>
Net (expenditure)/income	<u>(18,695)</u>	<u>2,962</u>

This page does not form part of the statutory financial statements