



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

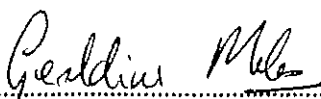
Trustees

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	<u>135,207</u>	<u>160,943</u>
 NET INCOME/(EXPENDITURE)		(18,695)	2,962
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>622,014</u>	<u>619,052</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>603,319</u></u>	<u><u>622,014</u></u>

The notes form part of these financial statements

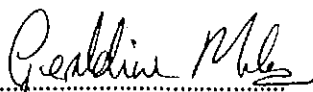
RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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>

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