



## **Wigan, Leigh & District Branch**

Registered Charity Number 232249

### **Annual Report and Accounts Year ending 31<sup>st</sup> 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  
1<sup>st</sup> 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**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**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 6<sup>th</sup> 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<br>Unrestricted<br>fund<br>£ | 31.12.20<br>Total<br>funds<br>£ |
|--|-------|---------------------------------------|---------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      | 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                                | -                               |
| <b>Total</b>                           |       | <b>224,973</b>                        | <b>116,512</b>                  |
| <br><b>EXPENDITURE ON</b>              |       |                                       |                                 |
| Raising funds                          | 4     | 146,021                               | 135,207                         |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       | <b>78,952</b>                         | <b>(18,695)</b>                 |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                                       |                                 |
| <b>Total funds brought forward</b>     |       | <b>603,319</b>                        | <b>622,014</b>                  |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b><u>682,271</u></b>                 | <b><u>603,319</u></b>           |

The notes form part of these financial statements

**RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

**BALANCE SHEET  
31 DECEMBER 2021**

|  | Notes | 31.12.21<br>Unrestricted<br>fund<br>£ | 31.12.20<br>Total<br>funds<br>£ |
|--|-------|---------------------------------------|---------------------------------|
| <b>FIXED ASSETS</b>                          |       |                                       |                                 |
| Tangible assets                              | 8     | 399,675                               | 417,397                         |
| <b>CURRENT ASSETS</b>                        |       |                                       |                                 |
| 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>                  |
| <b>CREDITORS</b>                             |       |                                       |                                 |
| Amounts falling due within one year          | 10    | (6,538)                               | (13,615)                        |
| <b>NET CURRENT ASSETS</b>                    |       | <u>282,596</u>                        | <u>185,922</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>682,271</u>                        | <u>603,319</u>                  |
| <b>NET ASSETS</b>                            |       | <u>682,271</u>                        | <u>603,319</u>                  |
| <b>FUNDS</b>                                 | 11    |                                       |                                 |
| Unrestricted funds                           |       | <u>682,271</u>                        | <u>603,319</u>                  |
| <b>TOTAL FUNDS</b>                           |       | <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> |
|--|----------------|----------------|

**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        |
|                             | <hr/>    | <hr/>    |
|                             | 4        | 4        |
|                             | <hr/>    | <hr/>    |

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

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

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

**RSPCA WIGAN, LEIGH & DISTRICT BRANCH**

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

**8. TANGIBLE FIXED ASSETS**

|                        | Improvements<br>to<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|------------------------|-------------------------------------|-----------------------------|----------------------------------|------------------------|----------------|
| <b>COST</b>            |                                     |                             |                                  |                        |                |
| At 1 January 2021      | 481,730                             | 5,717                       | 27,081                           | 15,326                 | 529,854        |
| Additions              | -                                   | -                           | 2,474                            | -                      | 2,474          |
| Disposals              | -                                   | -                           | -                                | (14,227)               | (14,227)       |
|                        | <u>481,730</u>                      | <u>5,717</u>                | <u>29,555</u>                    | <u>1,099</u>           | <u>518,101</u> |
| <b>DEPRECIATION</b>    |                                     |                             |                                  |                        |                |
| 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)        |
|                        | <u>90,361</u>                       | <u>4,700</u>                | <u>22,564</u>                    | <u>801</u>             | <u>118,426</u> |
| <b>NET BOOK VALUE</b>  |                                     |                             |                                  |                        |                |
| 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<br>£ | 31.12.20<br>£ |
|--------------------------------|---------------|---------------|
| VAT                            | -             | 5,270         |
| Prepayments and accrued income | 5,219         | 350           |
|                                | <u>5,219</u>  | <u>5,620</u>  |

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

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

**11. MOVEMENT IN FUNDS**

|                           | At 1.1.21<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 603,319        | 78,952                           | 682,271             |
|                           | <u>603,319</u> | <u>78,952</u>                    | <u>682,271</u>      |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 224,973                    | (146,021)                  | 78,952                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>224,973</u>             | <u>(146,021)</u>           | <u>78,952</u>             |

**Comparatives for movement in funds**

|                           | At 1.1.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 622,014        | (18,695)                         | 603,319             |
|                           | <hr/>          | <hr/>                            | <hr/>               |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 116,512                    | (135,207)                  | (18,695)                  |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 622,014        | 60,257                           | 682,271             |
|                           | <hr/>          | <hr/>                            | <hr/>               |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 341,485                    | (281,228)                  | 60,257                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <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<br>£ | 31.12.20<br>£ |
|--|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>                 |               |               |
| <b>Clinic Income, Donations and Legacies</b> |               |               |
| Donations, appeals & regular giving          | 4,635         | 2,839         |
| Legacies                                     | 85,311        | 4,760         |
| Clinic receipts                              | 25,055        | 11,570        |
|  | <hr/>         | <hr/>         |
|  | 115,001       | 19,169        |
| <b>Other trading activities</b>              |               |               |
| Fundraising events & door to door money      | 23,583        | 24,917        |
| Shop income                                  | 29,504        | 24,898        |
|  | <hr/>         | <hr/>         |
|  | 53,087        | 49,815        |
| <b>Investment income</b>                     |               |               |
| 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         | -             |
|  | <hr/>         | <hr/>         |
|  | 46,531        | 47,528        |
| <b>Other income</b>                          |               |               |
| Gain on sale of tangible fixed assets        | 8,237         | -             |
| Neutering Grant                              | 2,117         | -             |
|  | <hr/>         | <hr/>         |
|  | 10,354        | -             |
| <b>Total incoming resources</b>              | <hr/>         | <hr/>         |
|  | 224,973       | 116,512       |
| <b>EXPENDITURE</b>                           |               |               |
| <b>Investment management costs</b>           |               |               |
| Veterinarian costs                           | 16,694        | 8,546         |
| Contribution to HQ                           | -             | 10,551        |
|  | <hr/>         | <hr/>         |
|  | 16,694        | 19,097        |
| <b>Support costs</b>                         |               |               |
| <b>Management</b>                            |               |               |
| 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         |
|  | <hr/>         | <hr/>         |
|  | 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 |
|--|----------|----------|
|  | £        | £        |
| <b>Management</b>                        |          |          |
| <b>Finance</b>                           |          |          |
| 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    |
|  | <hr/>    | <hr/>    |
|  | 9,923    | 12,730   |
| <br><b>Information technology</b>        |          |          |
| Repairs and renewals                     | 3,385    | 8,066    |
| <br><b>Governance costs</b>              |          |          |
| VAT correction                           | 12,224   | -        |
| Accountancy and legal fees               | 2,912    | 2,455    |
|  | <hr/>    | <hr/>    |
|  | 15,136   | 2,455    |
| <br>Total resources expended             | <hr/>    | <hr/>    |
|  | 146,021  | 135,207  |
| <br>Net income/(expenditure)             | <hr/>    | <hr/>    |
|  | 78,952   | (18,695) |
|  | <hr/>    | <hr/>    |

This page does not form part of the statutory financial statements