



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

Registered Charity Number 232249

### **Annual Report and Accounts Year ending 31<sup>st</sup> 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  
1<sup>st</sup> 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](http://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**

		31.12.22 Unrestricted fund £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
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
<b>Total</b>		<u>178,844</u>	<u>224,973</u>
 <b>EXPENDITURE ON</b>			
Raising funds	4	176,403	146,021
 <b>NET INCOME</b>		 2,441	 78,952
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		682,271	603,319
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <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 £
<b>FIXED ASSETS</b>			
Tangible assets	8	404,763	399,675
<b>CURRENT ASSETS</b>			
Debtors	9	7,014	5,219
Cash at bank and in hand		277,989	283,915
		<hr/> 285,003	<hr/> 289,134
<b>CREDITORS</b>			
Amounts falling due within one year	10	(5,054)	(6,538)
<b>NET CURRENT ASSETS</b>		<hr/> 279,949	<hr/> 282,596
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<hr/> 684,712	<hr/> 682,271
<b>NET ASSETS</b>		<hr/> 684,712	<hr/> 682,271
<b>FUNDS</b>	11		
Unrestricted funds		<hr/> 684,712	<hr/> 682,271
<b>TOTAL FUNDS</b>		<hr/> 684,712	<hr/> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Clinic Income, Donations and Legacies	115,001
Other trading activities	53,087
Investment income	46,531
Other income	10,354
<b>Total</b>	<u>224,973</u>
<b>EXPENDITURE ON</b>	
Raising funds	146,021
<b>NET INCOME</b>	78,952
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	603,319
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>682,271</u>

**8. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
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>
<b>DEPRECIATION</b>					
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>
<b>NET BOOK VALUE</b>					
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 £
<b>Unrestricted funds</b>			
General fund	682,271	2,441	684,712
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	178,844	(176,403)	2,441
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	603,319	78,952	682,271
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	224,973	(146,021)	78,952
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	603,319	81,393	684,712
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	403,817	(322,424)	81,393
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Clinic Income, Donations and Legacies</b>		
Donations, appeals & regular giving	7,565	4,635
Legacies	35,401	85,311
Clinic receipts	39,142	25,055
	<hr/>	<hr/>
	82,108	115,001
<b>Other trading activities</b>		
Fundraising events & door to door money	23,218	23,583
Shop income	60,399	29,504
	<hr/>	<hr/>
	83,617	53,087
<b>Investment income</b>		
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
	<hr/>	<hr/>
	12,257	46,531
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	8,237
Neutering Grant	862	2,117
	<hr/>	<hr/>
	862	10,354
<b>Total incoming resources</b>	<hr/>	<hr/>
	178,844	224,973
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Veterinarian costs	31,265	16,694
<b>Support costs</b>		
<b>Management</b>		
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
	<hr/>	<hr/>
	115,223	100,883
<b>Finance</b>		
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
	<hr/>	<hr/>
	11,769	9,923
<b>Information technology</b>		
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 £
<b>Information technology</b>		
<b>Governance costs</b>		
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>
<b>Net income</b>	<u>2,441</u>	<u>78,952</u>