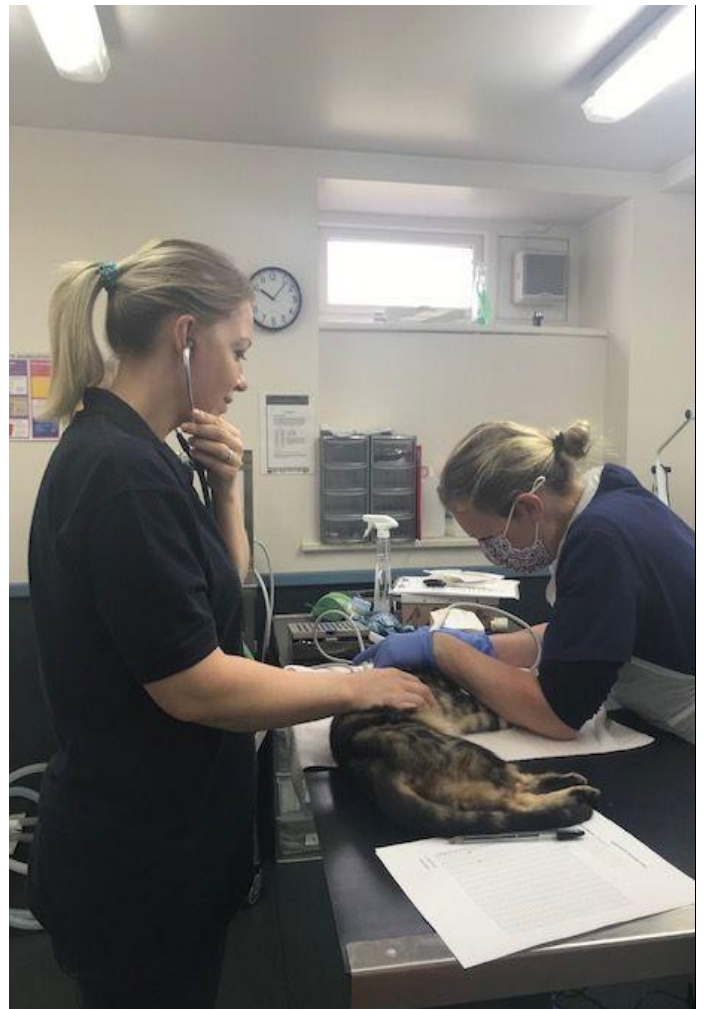




Wigan, Leigh & District Branch

Registered Charity Number 232249

Annual Report and Accounts Year ending 31st December 2023



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

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

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

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

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



Branch Trustees

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

Ms D McCabe - RSPCA Senior Branch Partnership Manager

Accountants

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

Statement of Trustees' Responsibilities

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

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

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

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

Risk Management

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

Structure, Governance and Management

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

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

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

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

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

Charity Objectives and public benefit statement

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

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

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

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

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. This report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

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

Financial Position and Reserves Policy

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

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

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

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

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

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

Investment Policy

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

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

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

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

Review of Activity and Achievements

The main aims of the Branch remain the same:

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

Welfare Vet Services

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

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

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

2023 Welfare vet clinic activity headlines

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

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

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

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

Rehoming

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

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

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

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

Advice and Help

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

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

Pet Food Bank

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

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

Fundraising and Awareness Raising

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

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

Also special thanks to:

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

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

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

Education and Animal Welfare

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

PAWs Pals

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

Charity Shop

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

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

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

Plans for the future

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

Lastly

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

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



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

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

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Governing document

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

Reference and administrative details

Registered Charity number

232249

Principal address

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

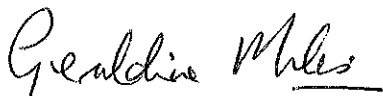
Trustees

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

Independent Examiner

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

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



Ms G Miles - Trustee

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

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

I report to the charity trustees on my examination of the accounts of RSPCA Wigan, Leigh & District Branch (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Whittingham BA (Hons) FCA ATT

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

19 June 2024

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

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

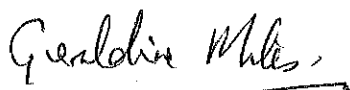
The notes form part of these financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

**BALANCE SHEET
31 DECEMBER 2023**

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

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



Ms G Miles - Trustee

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

2. OTHER TRADING ACTIVITIES

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

3. INVESTMENT INCOME

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

4. RAISING FUNDS

Raising donations and legacies

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

Direct costs

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

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

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

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

EXPENDITURE ON

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	682,271	120,595	802,866
TOTAL FUNDS	<u>682,271</u>	<u>120,595</u>	<u>802,866</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	513,237	(392,642)	120,595
TOTAL FUNDS	<u>513,237</u>	<u>(392,642)</u>	<u>120,595</u>

12. RELATED PARTY DISCLOSURES

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

13. LEGACIES

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

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