

Registered Charity Number 232249

Annual Report Year ending 31st December 2024



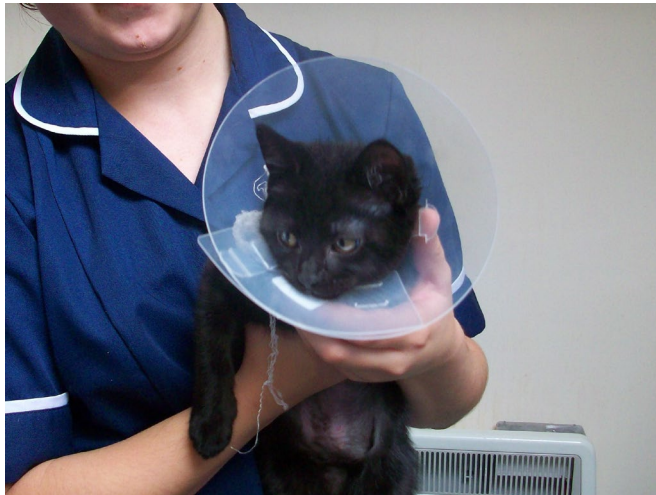
A word from our Chair of Trustees.....

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

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

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

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



Branch Trustees

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

Ms D McCabe - RSPCA Senior Branch Partnership Manager

Accountants

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

Statement of Trustees' Responsibilities

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

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

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

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

Risk Management

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

Structure, Governance and Management

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

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

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

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

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

Charity Objectives and Public Benefit Statement

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

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

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

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

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

Financial Position and Reserves Policy

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

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

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

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

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

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

Investment Policy

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

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

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

Review of Activity and Achievements

The main aims of the Branch remain the same:

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

Welfare Vet Services

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

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

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

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

2024 Welfare vet clinic activity headlines

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

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

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

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

Rehoming

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

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

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

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

Advice and Help

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

Pet Food Bank

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

Fundraising and Awareness Raising

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

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

Also special thanks to:

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

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

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

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

Education and Animal Welfare

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

PAWs Pals

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

Charity Shop

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

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

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

Plans for the future

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

Lastly

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

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



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

Tel 01942 824165

www.rspca-wigan.org.uk

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

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Governing document

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

Reference and administrative details

Registered Charity number

232249

Principal address

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

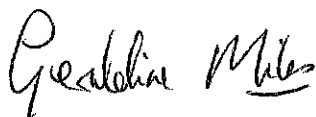
Trustees

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

Independent Examiner

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

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



Ms G Miles - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Neil Whittingham BA (Hons) FCA ATT

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

25 June 2025

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

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

The notes form part of these financial statements

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

BALANCE SHEET 31 DECEMBER 2024

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

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



Ms G Miles - Trustee

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

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

2. OTHER TRADING ACTIVITIES

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

3. INVESTMENT INCOME

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

4. RAISING FUNDS

Raising donations and legacies

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

Direct costs

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

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

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

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	684,712	40,233	724,945
Restricted funds			
Restricted funds	-	50,000	50,000
TOTAL FUNDS	<u>684,712</u>	<u>90,233</u>	<u>774,945</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	516,127	(475,894)	40,233
Restricted funds			
Restricted funds	50,000	-	50,000
TOTAL FUNDS	<u>566,127</u>	<u>(475,894)</u>	<u>90,233</u>

12. RELATED PARTY DISCLOSURES

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

13. LEGACIES

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

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

RSPCA WIGAN, LEIGH & DISTRICT BRANCH

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

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