

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

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for the Year Ended 31ST DECEMBER 2022**

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RSPCA BLACKPOOL AND NORTH LANCASHIRE BRANCH

REPORT OF THE TRUSTEES for the Year Ended 31ST DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the RSPCA Blackpool & North Lancs Branch are to support and comply with the National RSPCA policies and procedures - to promote kindness and to prevent or suppress cruelty to all animals by lawful means.

This branch of the society is an unincorporated charitable association and is separately registered with the Charity Commission. The branch animal centre accepts animals from the National RSPCA inspectors and provides quality accommodation, bedding, food, recreation time and veterinary care in accordance with the society's standards.

The trustees review the objectives and activities of the branch regularly to ensure they are complying with the charitable aims of the Charities Act and to ensure the public benefit with due regard to the public guidance published and reviewed by the Commission

Advancement of animal welfare

The Branch recognises animal welfare is a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, supported care with fully trained staff and re-homing all the animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health. The branch employs a means tested re-homing procedure and the branch also provides a service to reduce feral populations by running campaigns promoting neutering schemes.

The Branch animal welfare, although local in nature has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address the issue of animal suffering in general.

Significant activities

Longview Animal Centre - The ringworm infection within the cattery prevented the acceptance of cats until June. All 44 cats in residence during the confirmed infection period, were tested and cleared of the fungus and then, successfully re-homed without any returns. The units received a full deep clean and the floors were resealed. Cats were accepted from the National RSPCA inspectors again from July, starting with a multi-household case found in Morecambe. Many of them had bad skin, plus eye and ear infections. Most females were pregnant. None were used to being handled and were very frightened/timid. The Branch continues helping by accepting 'case' animals whenever space is available. Two bull lurchers were taken into our care. The female was heavily pregnant on arrival, and the next day produced a total of seven pups. Sadly, the case is still ongoing, but the pups have now been placed in foster homes.

Longview Premises - Repairs to the kennels, mainly due to 'wear and tear' by its residents, continues. The location of the Centre causes problems, due to the lack of car parking space for staff and volunteers. A planning application submitted to Wyre Borough Council for an overflow car park has been approved, following an Arboricultural Impact Assessment, Method Statement, & Borough Tree Protection Plan, for those retained trees and vegetation. This still needs to be submitted before work can commence, and costs are still being sought.

Rabbit Accommodation - Rehoming rabbits has been very slow throughout the year, due to licence regulations. Some of the pens now house guinea pigs, thereby, reducing the number of rabbits which the Centre can accommodate.

Veterinary - The Centre has facilities for small operations to be performed in the treatment block. The Branch's former veterinary practice didn't have sufficient staff to make use of the unit, therefore, the animals had to be transferred by vehicle to the vets' premises. Ongoing delays due major road works, caused stress to the animals. Furthermore, on many occasions, due to their staffing levels, the surgery was cancelled at the last minute. It was therefore agreed to approach other veterinary practices to seek their help. We received two offers, and, after some discussion, it was agreed to use a private practice which was happy to use our facilities for neutering, small operations, dentals, and x-rays. Large operations would be performed at their own premises, and a one year agreement has recently been approved.

Public Access - The Centre continues to use the 'Perfect Match' forms for online applications for those animals placed for re-homing, before allowing the interested adopters to book viewings. This system works well and reduces time required by staff showing people around the Centre to view available animals - especially freeing up time needed for dog training and exercising.

RSPCA BLACKPOOL AND NORTH LANCASHIRE BRANCH

REPORT OF THE TRUSTEES for the Year Ended 31ST DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Public benefit

Support -The Branch offers help to those people on low incomes, with costs for neutering their pets, on production of evidence of their state benefits . We have trained staff on site who will microchip their pets. We advertise 'Microchipping Days' for this service, and especially welcome the opportunity to microchip cats.

RSPCA Inspectors -The Branch continues helping veterinary costs for those animals identified by national RSPCA Inspectors where costly treatments are required for animals needing emergency care in the Branch's area. We also offer help where they feel the owners need help with pet food and bedding .

The Trustees consider that due regard has been paid to the Public Benefit Guidance published by the Charity Commission in relation to section 4 of the Charities Act 2011.

Volunteers

Recruitment - We continually seek volunteers for the various Branch departments. We receive lots of interest in dog walking and cat cuddling, but very few for smallies and rabbit care. It is difficult finding volunteers to help with cleaning the animal accommodation which generates a very low interest. We now receive the support of a local prison team, which comes to the Animal Centre every Monday to help with general ground maintenance.

Volunteer Coordinator - A trustee has kindly taken the role of coordinator, dealing with all volunteer enquiries for the Centre and shops, We have seen increased interest with good results .

Publicity - Supporters and members are regularly informed via social media sites, website, newsletter & local publications of the work and activities of the Branch.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Monthly Bingo - Volunteers continue to hold monthly prize bingo events at a local public house. This has proved very successful, and usually raises between £250 and £400 for just a two hour event, It also promotes local knowledge of the charity and the work we do for animal welfare.

Charity Partnership - The Blackpool 'Pets @ Home' team have again adopted the Branch and this brings many benefits. The public can drop off their donations of pet food & treats for the animals at their shop, and we receive offers of 'end of line stock and equipment', the VIP in store system provides the Branch with vouchers to purchase stock such as cat litter and small animal food free of charge. We are also able to hold fundraising opportunities in store and promote those animals needing new homes .

Wyre Lottery - The local authority's lottery scheme donates 50p for every £1 ticket. This is promoted via social media & notices included in correspondence and re-homing packs.

Jumble & Book Sales - A number of jumble and book sales were held at no cost, in a local village hall. Several hundred pounds were raised and a considerable amount of surplus stock was cleared.

Open Days & Gala's - The volunteers hold open days at the Centre for Easter, Halloween and Christmas. These have become well known by the local population. Summer galas in the Branch's area are covered by the volunteer team which always holds stalls to promote our work, The 'One Fun Day' promoted by the National RSPCA, was a huge success, and it was so well attended, that it caused disruption due to the high volume of local traffic.

Investment performance

A review of investment performance is included in the investment section within the financial review section.

RSPCA BLACKPOOL AND NORTH LANCASHIRE BRANCH

REPORT OF THE TRUSTEES for the Year Ended 31ST DECEMBER 2022

FINANCIAL REVIEW

Investment policy and objectives

The management committee has the power to invest in such assets as they see fit. The branch needs to have quick and easy access to its funds and so consider the most appropriate policy for investing funds is in Royal Bank of Scotland Deposit Accounts.

At the year end date the charity also had various short term investments with United Trust, Hampshire Trust, Shawbrook Bank and Scottish Widows.

The management committee consider the future return on the charity's investments to be satisfactory.

Reserves policy

The branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves relate to funds that are freely available for the branch's general purposes or can be restricted if they are for a specific purpose only.

The trustees have established a policy whereby the unrestricted funds not committed and held by the charity should be at least twelve months of the resources expended. The resources expended in this year were £668,243 (2021: £632,558)

The branch has unrestricted reserves represented by net current assets of £1,372,052 (2021: £1,022,745). The reserves target has been met this year, and the trustees are of the opinion that this existing level of reserves are sufficient to meet any reduction in incoming reserves in 2022. The adequacy of the reserves policy is reviewed annually.

Financial review

The Statement of Financial Activities details net Incoming resources of £214,295 (2021: £366,210). Unrestricted reserves are £3,459,325 (2021: £3,241,563).

FUTURE PLANS

Microchipping & Neutering - Trustees agreed to hold more free microchipping sessions at the Centre, and offer neutering vouchers for those people on low incomes, Hopefully, this will help promote compliance with new legislation on cat microchipping in 2024.

Talbot Road Shop - The lease's expiry date of March 2023 was discussed. After 20 years in the premises, due to continued reduction in income, volunteer recruitment difficulties, and changes in the shop's surrounding area, it was voted that the Branch gave the required notice to vacate these premises. The lease is for full repair, and a budget of £40K would be needed to cover the internal and external redecoration of this four story building (which has 18 rooms including an attic room and cellar). Renewing the long lease would, therefore, no longer be an option.

New Shop - In order achieve a good cash flow for the Branch, the trustees continue searching for suitable premises for a charity shop in the local area. A unit has been found located in North Shore, Blackpool. Currently, a local solicitor is making the required searches, and sorting lease agreements with the owner. It is hoped to open this shop early next year.

Vehicle Parking - We still require a larger car park, and this is still part of our future plans. Currently the inadequate parking facilities cause problems for staff, volunteers and potential adopters. Especially, in view of the increased number of volunteers, and the Centre's rural location.

Volunteer Coordinator - A trustee has taken on the role of Volunteer Coordinator which has produced a big increase in new volunteers that are happy to get involved in both animal care and fundraising. This gives the Branch a good relationship with local members of the public and our supporters, knowing that we are happy for all to help us with our aims for animal welfare.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

New trustees are appointed following a three month period as a member at the annual general meeting.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
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REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity operates as a branch of the National RSPCA, but is separately registered with the Charity Commission number 232252. It operates as an autonomous branch of the National RSPCA and is responsible for raising its own funds. The trustees meet on a monthly basis to consider and discuss the effectiveness of continuing operations with some matters referred to the RSPCA Branch Support Specialist.

Induction and training of new trustees

Training and guidance is supplied in the form of guidance and booklets from the RSPCA. All new trustees receive copies of the previous annual report and accounts and a copy of the Charity Commission leaflet 'the essential trustee.' In house training is provided by National RSPCA staff once a new trustee has been elected to the position.

Key management remuneration

Martyn Tetchener is considered to be key management personnel and his pay is set at the discretion of the trustee's.

Related parties

As described above the charity operates as a branch of the National RSPCA. Details of transactions with the National RSPCA are set out in note 21.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

232252

Principal address

Longview Animal Centre
Old Toms Lane
Stalmine
Poulton-le-Fylde
FY6 0JR

Trustees

K Brocklehurst (resigned 10/6/2022)
N McPherson
P J Barber (resigned 10/6/2022)
R Carr
L Ogilvie (resigned 23/3/2022)
N Eliffe
J Cole
J Boyd (resigned 24/6/2022)
K Marney
L Bell (appointed 14/1/2022)
A Shuttleworth (appointed 17/10/2022)

Auditors

Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Bankers

The Royal Bank of Scotland
Talbot Square
Blackpool
Lancashire
FY1 1LE

RSPCA BLACKPOOL AND NORTH LANCASHIRE
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REPORT OF THE TRUSTEES
for the Year Ended 31ST DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES


The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 7th June 2023 and signed on its behalf by:


.....
N Eliffe - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

Opinion

We have audited the financial statements of RSPCA Blackpool and North Lancashire Branch (the 'charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
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Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In our assessment of the financial statements and their susceptibility to material misstatement and how fraud may occur we have considered the nature of the industry and sector the client operates in and the control environment and remuneration policies for key management. Communication with management and review of documentation is performed and discussions among the audit team takes place to identify and review the areas offering the greatest potential for fraud or error such as the timing of recognition of commercial income, complex transactions or unusual journal entries.

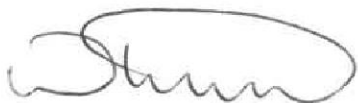
We have obtained an understanding of the legal and regulatory framework that the charity operates in and focus on those laws or regulations which are considered central to the entity and the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included UK Charities Act, employment law, health and safety and tax legislation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
RSPCA BLACKPOOL AND NORTH LANCASHIRE
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Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Whitehead & Howarth
Statutory Auditors
327 Clifton Drive South
Lytham St Annes
Lancashire
FY8 1HN

Date: 8th JUNE 2023

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022**

		Unrestricted funds	Restricted funds	31/12/22 Total funds	31/12/21 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	612,821	450	613,271	671,558
Charitable activities	5				
Animal home		61,840	-	61,840	52,606
Branch		23,218	-	23,218	24,024
Other trading activities	3	175,634	-	175,634	142,498
Investment income	4	8,575	-	8,575	3,402
Total		<u>882,088</u>	<u>450</u>	<u>882,538</u>	<u>894,088</u>
EXPENDITURE ON					
Raising funds	6	139,848	-	139,848	108,330
Charitable activities	7				
In furtherance of charitable objects		15,997	-	15,997	11,332
Animal home		507,639	3,917	511,556	512,236
Other		842	-	842	660
Total		<u>664,326</u>	<u>3,917</u>	<u>668,243</u>	<u>632,558</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>104,680</u>
NET INCOME/(EXPENDITURE)		<u>217,762</u>	<u>(3,467)</u>	<u>214,295</u>	<u>366,210</u>
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		3,194,958	21,214	3,216,172	2,896,567
Prior year adjustment	11	46,605	-	46,605	-
As restated		<u>3,241,563</u>	<u>21,214</u>	<u>3,262,777</u>	<u>2,896,567</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,459,325</u></u>	<u><u>17,747</u></u>	<u><u>3,477,072</u></u>	<u><u>3,262,777</u></u>

The notes form part of these financial statements

RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

BALANCE SHEET
31ST DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	31/12/22 Total funds £	31/12/21 Total funds as restated £
FIXED ASSETS					
Tangible assets	12	1,925,016	13,696	1,938,712	2,050,032
Investment property	13	190,000	-	190,000	190,000
		<u>2,115,016</u>	<u>13,696</u>	<u>2,128,712</u>	<u>2,240,032</u>
CURRENT ASSETS					
Stocks	14	6,877	-	6,877	6,022
Debtors	15	837,224	-	837,224	524,446
Cash at bank and in hand	16	581,854	4,051	585,905	543,455
		<u>1,425,955</u>	<u>4,051</u>	<u>1,430,006</u>	<u>1,073,923</u>
CREDITORS					
Amounts falling due within one year	17	(53,903)	-	(53,903)	(51,178)
NET CURRENT ASSETS		<u>1,372,052</u>	<u>4,051</u>	<u>1,376,103</u>	<u>1,022,745</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,487,068</u>	<u>17,747</u>	<u>3,504,815</u>	<u>3,262,777</u>
PROVISIONS FOR LIABILITIES	19	(27,743)	-	(27,743)	-
NET ASSETS		<u>3,459,325</u>	<u>17,747</u>	<u>3,477,072</u>	<u>3,262,777</u>
FUNDS	20				
Unrestricted funds				3,459,325	3,241,563
Restricted funds				17,747	21,214
TOTAL FUNDS				<u>3,477,072</u>	<u>3,262,777</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7th JUNE 2023 and were signed on its behalf by:


.....
N Eliffe - Trustee

The notes form part of these financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

CASH FLOW STATEMENT
for the Year Ended 31ST DECEMBER 2022

		31/12/22	31/12/21 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	22	41,073	(21,142)
Net cash provided by/(used in) operating activities		<u>41,073</u>	<u>(21,142)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,698)	(2,499)
Sale of tangible fixed assets		-	850
Interest received		3,075	(448)
Net cash provided by/(used in) investing activities		<u>1,377</u>	<u>(2,097)</u>
Change in cash and cash equivalents in the reporting period		<u>42,450</u>	<u>(23,239)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>543,455</u>	<u>566,694</u>
Cash and cash equivalents at the end of the reporting period		<u><u>585,905</u></u>	<u><u>543,455</u></u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31ST 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, as modified by the revaluation of certain assets.

Going concern

The financial statements are prepared on a going concern basis under the historic cost convention. The trustees consider the use of the going concern basis of accounting is appropriate. The charity has net assets of £3,477,072 (2021: £3,262,777) and is in a good overall position having a net surplus of £214,295 in the year (2021: £366,210). The trustees are monitoring the situation and have a desire to ensure the charity maintains a net surplus position.

The trustees consider that there are no material uncertainties relating to events or conditions that may cause significant doubt about the ability of the Charity to continue as a going concern.

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.

Pecuniary or residual legacies are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where the interest of the charity cannot be measured reliably and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Income from donations and grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. For donations, entitlement is deemed to be on its receipt.

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.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets

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

Freehold property	- 5% on reducing balance
Short leasehold	- 10% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost less accumulated depreciation.

RSPCA BLACKPOOL AND NORTH LANCASHIRE
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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.

Volunteers

The value of any voluntary help received is not included in the accounts but is described in the trustees annual report.

Investments

Short term cash investments are a form of basic financial instrument and are initially recognised at their transaction values and subsequently measured at their market value at the balance sheet date and included within cash at bank. Any net gains or losses arising on the investment are taken to the statement of financial activities as they arise. Interest on funds held on deposit is included when receivable and the amount can be reliably measured, this is normally upon notification of the interest paid or payable by the bank.

Rents received are in respect of a bungalow within the grounds of the animal centre let out to a third party. This bungalow is one of two and has been reclassified as an Investment property, its cost being measured at fair value. The second bungalow is used by the charity and is occupied by a member of staff for the charitable purpose and therefore included within Freehold property costs.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised when a legal obligation exists at the reporting date as a result of a past event, and probable there will be a transfer of economic benefit to a third party to settle the obligation, which can be measured or estimated reliably.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Financial Instruments

The charity only has financial assets and liabilities that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

Judgements and estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Accrual and Depreciation have had the most significant effect on amounts recognised in the financial statements. See the notes to the accounts for the carrying amounts of these estimates.

2. DONATIONS AND LEGACIES

	31/12/22	31/12/21 as restated
	£	£
Subscriptions and donations	10,269	15,111
Standing order donations	23,034	22,986
Gift aid	5,207	8,902
Legacies	562,896	544,547
Grants	11,865	80,012
	<u>613,271</u>	<u>671,558</u>

Grants received, included in the above, are as follows:

	31/12/22	31/12/21 as restated
	£	£
Wyre Council	-	11,402
Support Adoption For Pets	-	8,000
Blackpool Council	-	28,870
HMRC Covid Grants	-	18,563
RSPCA Regional Board	11,415	11,740
Wolstencroft Trust Grant	-	1,437
Moon Charitable Trust	450	-
	<u>11,865</u>	<u>80,012</u>

An additional Branch Emergency Fund Grant of £30,000 received during the year ended 2020 continues to be deferred.

This has not been recognised in the above figures, as per the terms and conditions the RSPCA may at its discretion require repayment of the grant if the Branch obtains duplicate grant funding or legacies / grants in excess of one and a half times the Grant amount within two years of receiving the Grant and the Branch has over six months' reserves.

This Grant is currently included within other creditors.

RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

3. OTHER TRADING ACTIVITIES

	31/12/22	31/12/21 as restated
	£	£
Fundraising events	15,761	17,459
Shop income	159,873	125,039
	<u>175,634</u>	<u>142,498</u>

Shop income is the proceeds from the sale of donated goods, which consist mainly of clothing and small house hold items. Any proceeds from the sale of new merchandise is not material.

4. INVESTMENT INCOME

	31/12/22	31/12/21 as restated
	£	£
Rents received	5,500	3,850
Deposit account interest	3,075	(448)
	<u>8,575</u>	<u>3,402</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/12/22	31/12/21 as restated
		£	£
Adoptions	Animal home	21,645	23,721
HQ collection	Animal home	-	110
HQ boarding and other income	Animal home	40,195	28,775
HQ collection	Branch	23,218	24,024
		<u>85,058</u>	<u>76,630</u>

6. RAISING FUNDS

Other trading activities

	31/12/22	31/12/21 as restated
	£	£
Opening stock	415	359
Purchases	-	60
Closing stock	(328)	(415)
Staff costs	70,640	63,415
Rent	24,586	31,310
Motor expenses	643	329
Rates and water	3,312	2,340
Repairs and renewals	35,242	3,500
Telephone	1,236	1,410
Insurance	854	792
Heat and light	2,115	4,071
Sundry expenses	407	575
	<u>139,122</u>	<u>107,746</u>
Carried forward		

RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

6. RAISING FUNDS - continued

Other trading activities - continued

	31/12/22	31/12/21 as restated
	£	£
Brought forward	139,122	107,746
Fundraising event costs	530	328
Cleaning and refuse costs	196	256
	<u>139,848</u>	<u>108,330</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
In furtherance of charitable objects	-	15,997	15,997
Animal home	511,556	-	511,556
	<u>511,556</u>	<u>15,997</u>	<u>527,553</u>

8. SUPPORT COSTS

	Governance costs £
In furtherance of charitable objects	<u>15,997</u>

Support costs, included in the above, are as follows:

Governance costs

	31/12/22	31/12/21 as restated
	In furtherance of charitable objects £	Total activities £
Auditors' remuneration	6,175	5,825
Auditors' remuneration for non audit work	3,109	1,339
Legal and professional fees	6,713	4,168
	<u>15,997</u>	<u>11,332</u>

RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

10. STAFF COSTS

	31/12/22	31/12/21 as restated
	£	£
Wages and salaries	311,050	314,342
Social security costs	13,886	7,799
Other pension costs	4,418	4,418
	<u>329,354</u>	<u>326,559</u>

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

	31/12/22	31/12/21 as restated
Animal home	14	20
Retail premises	6	5
	<u>20</u>	<u>25</u>

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

11. PRIOR YEAR ADJUSTMENT

The Financial Statements have been restated to incorporate legacy, boarding and donation income that was received in January 2022, that was not recognised as a debtor as at the 31st December 2021.

The change has resulted in an increase in general funds as at the 31st December 2021 of £46,605.

A summary of the prior year accounting impact is:

Increase in debtors	£46,605
Increase in income	£47,686
Increase in expenditure	£1,081

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st January 2022	2,823,551	14,625	61,369	24,052	2,923,597
Additions	-	-	1,698	-	1,698
Disposals	-	-	(4,579)	-	(4,579)
At 31st December 2022	2,823,551	14,625	58,488	24,052	2,920,716
DEPRECIATION					
At 1st January 2022	807,511	11,335	39,993	14,726	873,565
Charge for year	105,069	329	4,447	2,331	112,176
Eliminated on disposal	-	-	(3,737)	-	(3,737)
At 31st December 2022	912,580	11,664	40,703	17,057	982,004
NET BOOK VALUE					
At 31st December 2022	1,910,971	2,961	17,785	6,995	1,938,712
At 31st December 2021	2,016,040	3,290	21,376	9,326	2,050,032

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1st January 2022 and 31st December 2022	190,000
NET BOOK VALUE	
At 31st December 2022	190,000
At 31st December 2021	190,000
Fair value at 31st December 2022 is represented by:	
	£
Valuation in 2021	104,680
Cost	85,320
	190,000

The investment property is valued by the trustees at fair value which is considered to be the open market value.

The valuation in 2021 was provided by an independent 3rd party estate agent. As at 31st December 2022, the trustees believe the valuation provided still remains relevant and reasonable.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

14. STOCKS

	31/12/22	31/12/21 as restated
	£	£
Stocks	<u>6,877</u>	<u>6,022</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21 as restated
	£	£
Tax on gift aid	1,511	3,705
VAT	5,942	4,673
Prepayments and accrued income	<u>829,771</u>	<u>516,068</u>
	<u>837,224</u>	<u>524,446</u>

16. CASH AT BANK AND IN HAND

Cash at bank includes £297,094 (2021: £299,423) held in short term fixed rate investment accounts.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/22	31/12/21 as restated
	£	£
Trade creditors	11,849	8,354
Taxation and social security	4,689	3,960
Other creditors	<u>37,365</u>	<u>38,864</u>
	<u>53,903</u>	<u>51,178</u>

Other creditors includes a Branch Emergency Fund Grant of £30,000 (2021: £30,000)

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/12/22	31/12/21 as restated
	£	£
Within one year	13,833	23,000
Between one and five years	<u>5,870</u>	<u>7,125</u>
	<u>19,703</u>	<u>30,125</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

19. PROVISIONS FOR LIABILITIES

	31/12/22	31/12/21 as restated
	£	£
Provisions	<u>27,743</u>	<u>-</u>

The above provision is in respect of the costs incurred after the year end, relating to the vacating of the Talbot Road shop premises.

The lease agreement in place at the year end was on a full repairing basis and so the charity was responsible for leaving the premises in a condition acceptable to the landlord when the lease ceased in March 2023.

The charity had given notice to the landlord prior to the year end of their intention to vacate.

20. MOVEMENT IN FUNDS

	At 1.1.22 £	Prior year adjustment £	Net movement in funds £	At 31.12.22 £
Unrestricted funds				
Unrestricted fund	3,194,958	46,605	217,762	3,459,325
Restricted funds				
Veterinary Equipment Fund	8,078	-	(1,616)	6,462
Vehicle	11,891	-	(1,971)	9,920
Rabbit Equipment	1,245	-	(249)	996
Moon Charitable Trust	-	-	369	369
	<u>21,214</u>	<u>-</u>	<u>(3,467)</u>	<u>17,747</u>
TOTAL FUNDS	<u>3,216,172</u>	<u>46,605</u>	<u>214,295</u>	<u>3,477,072</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund	882,088	(664,326)	217,762
Restricted funds			
Veterinary Equipment Fund	-	(1,616)	(1,616)
Vehicle	-	(1,971)	(1,971)
Rabbit Equipment	-	(249)	(249)
Moon Charitable Trust	450	(81)	369
	<u>450</u>	<u>(3,917)</u>	<u>(3,467)</u>
TOTAL FUNDS	<u>882,538</u>	<u>(668,243)</u>	<u>214,295</u>

RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
Unrestricted fund	2,871,951	369,612	3,241,563
Restricted funds			
Veterinary Equipment Fund	10,097	(2,019)	8,078
Vehicle	14,519	(2,628)	11,891
Rabbit Equipment	-	1,245	1,245
	<u>24,616</u>	<u>(3,402)</u>	<u>21,214</u>
TOTAL FUNDS	<u>2,896,567</u>	<u>366,210</u>	<u>3,262,777</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted fund	892,651	(627,719)	104,680	369,612
Restricted funds				
Veterinary Equipment Fund	-	(2,019)	-	(2,019)
Vehicle	-	(2,628)	-	(2,628)
Rabbit Equipment	1,437	(192)	-	1,245
	<u>1,437</u>	<u>(4,839)</u>	<u>-</u>	<u>(3,402)</u>
TOTAL FUNDS	<u>894,088</u>	<u>(632,558)</u>	<u>104,680</u>	<u>366,210</u>

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

	At 1.1.21 £	Prior year adjustment £	Net movement in funds £	At 31.12.22 £
Unrestricted funds				
Unrestricted fund	2,871,951	46,605	587,374	3,505,930
Restricted funds				
Veterinary Equipment Fund	10,097	-	(3,635)	6,462
Vehicle	14,519	-	(4,599)	9,920
Rabbit Equipment	-	-	996	996
Moon Charitable Trust	-	-	369	369
	<u>24,616</u>	<u>-</u>	<u>(6,869)</u>	<u>17,747</u>
TOTAL FUNDS	<u>2,896,567</u>	<u>46,605</u>	<u>580,505</u>	<u>3,523,677</u>

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022**

20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Unrestricted fund	1,774,739	(1,292,045)	104,680	587,374
Restricted funds				
Veterinary Equipment Fund	-	(3,635)	-	(3,635)
Vehicle	-	(4,599)	-	(4,599)
Rabbit Equipment	1,437	(441)	-	996
Moon Charitable Trust	450	(81)	-	369
	<u>1,887</u>	<u>(8,756)</u>	<u>-</u>	<u>(6,869)</u>
TOTAL FUNDS	<u>1,776,626</u>	<u>(1,300,801)</u>	<u>104,680</u>	<u>580,505</u>

The individual restricted funds are created when the charity receives a grant for the purchasing of the specified items.

21. RELATED PARTY DISCLOSURES

The charity purchases goods from the National RSPCA which are included in resources expended. The value of the goods purchases was £14,268 (2021: £3,450). The charity also made contributions to National RSPCA of £6,575 for administrative charges.

22. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/22 £	31/12/21 as restated £
Net income for the reporting period (as per the Statement of Financial Activities)	214,295	366,210
Adjustments for:		
Depreciation charges	112,176	119,107
Loss on disposal of fixed assets	842	660
Interest received	(3,075)	448
Revaluation of investment property	-	(104,680)
Increase in provisions	27,743	-
(Increase)/decrease in stocks	(855)	2,600
Increase in debtors	(312,778)	(402,245)
Increase/(decrease) in creditors	2,725	(3,242)
Net cash provided by/(used in) operations	<u>41,073</u>	<u>(21,142)</u>

23. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank and in hand	543,455	42,450	585,905

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31ST DECEMBER 2022

23. ANALYSIS OF CHANGES IN NET FUNDS - continued

	<u>543,455</u>	<u>42,450</u>	<u>585,905</u>
Total	<u><u>543,455</u></u>	<u><u>42,450</u></u>	<u><u>585,905</u></u>

24. CONTROLLING PARTY

The charity is controlled by the trustees.

25. CONTINGENT ASSET

As at the balance sheet date RSPCA Blackpool and North Lancashire branch has been named as the beneficiary of a legacy with conditions attached.

As at March 2015 a sum of £25,000 was left in trust to cover the costs of looking after the deceased's pet cat. On the death of the cat the residual balance will be released for the absolute benefit of the charity. The value and timing of the legacy remains difficult to quantify. Therefore, as per the accounting policies no value of this legacy has been recognised in the SOFA.

There are three further legacies where RSPCA has been named as the beneficiary. Due to being a discretionary legacy or a residual pecuniary legacy, the value of these legacies are not quantifiable at the year end and therefore no estimation of the value of these legacies have been recognised in the SOFA.

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022

	31/12/22	31/12/21 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Subscriptions and donations	10,269	15,111
Standing order donations	23,034	22,986
Gift aid	5,207	8,902
Legacies	562,896	544,547
Grants	11,865	80,012
	<hr/>	<hr/>
	613,271	671,558
Other trading activities		
Fundraising events	15,761	17,459
Shop income	159,873	125,039
	<hr/>	<hr/>
	175,634	142,498
Investment income		
Rents received	5,500	3,850
Deposit account interest	3,075	(448)
	<hr/>	<hr/>
	8,575	3,402
Charitable activities		
Adoptions	21,645	23,721
HQ collection	23,218	24,134
HQ boarding and other income	40,195	28,775
	<hr/>	<hr/>
	85,058	76,630
Total incoming resources	<hr/>	<hr/>
	882,538	894,088
EXPENDITURE		
Other trading activities		
Opening stock	415	359
Purchases	-	60
Wages	67,173	59,974
Social security	3,074	3,014
Pensions	393	427
Rent	24,586	31,310
Motor expenses	643	329
Rates and water	3,312	2,340
Repairs and renewals	35,242	3,500
Telephone	1,236	1,410
Insurance	854	792
Heat and light	2,115	4,071
Carried forward	139,043	107,586

This page does not form part of the statutory financial statements

**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022**

	31/12/22	31/12/21 as restated
	£	£
Other trading activities		
Brought forward	139,043	107,586
Sundry expenses	407	575
Fundraising event costs	530	328
Cleaning and refuse costs	196	256
Closing stock	(328)	(415)
	<hr/> 139,848	<hr/> 108,330
Charitable activities		
Wages	243,877	254,368
Social security	10,812	4,785
Pensions	4,025	3,991
Rates and water	1,634	907
Insurance	5,774	4,016
Heat and light	12,495	11,643
Telephone	2,161	2,103
Printing and stationery	1,883	1,163
Sundries	5,651	4,861
Veterinary fees welfare and neutering	53,475	52,852
Animal food and supplies	1,623	1,137
Motor expenses	3,999	6,398
Training costs	845	250
Cleaning costs	16,691	14,562
Waste collection and sewage costs	8,075	7,851
Repairs and renewals	19,114	17,859
Cremation costs	483	667
Branch contribution	6,575	1,191
Fundraising costs	80	2,401
Computer software and expenses	108	124
Depn of freehold property	105,069	110,599
Depn of short leasehold	329	366
Depn of fixtures & fittings	4,447	5,034
Depn of motor vehicles	2,331	3,108
	<hr/> 511,556	<hr/> 512,236
Other		
Loss on sale of tangible fixed assets	842	660
Support costs		
Governance costs		
Auditors' remuneration	6,175	5,825
Auditors' remuneration for non audit work	3,109	1,339
Legal and professional fees	6,713	4,168
	<hr/> 15,997	<hr/> 11,332
Total resources expended	<hr/> 668,243	<hr/> 632,558
Net income before gains and losses	214,295	261,530

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**RSPCA BLACKPOOL AND NORTH LANCASHIRE
BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31ST DECEMBER 2022**

	31/12/22	31/12/21 as restated
	£	£
Realised recognised gains and losses		
Realised gains/(losses) on investment property	-	104,680
Net income	<u>214,295</u>	<u>366,210</u>

This page does not form part of the statutory financial statements