

RSPCA PRESTON & DISTRICT BRANCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

RSPCA PRESTON & DISTRICT BRANCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr P Baxter
Mr M Tomlinson
Mr P Draycott

Charity number

232256

Independent examiner

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

RSPCA PRESTON & DISTRICT BRANCH

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RSPCA PRESTON & DISTRICT BRANCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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).

Objectives and activities

The objectives 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 area of the Branch, in accordance with the policies of the Society.

Public benefit

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure that they remain focused on our charitable aims, and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2006 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. The legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

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. The following section of 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 paragraphs 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.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

RSPCA PRESTON & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Charitable Activities

In 2022 a total of 171 animals were admitted (83 dogs, 88 cats). The Branch prioritised the intake of the most vulnerable animals rescued by the RSPCA inspectorate (88% of total admissions). During the year 137 animals were rehomed (57 dogs, 80 cats). The Trustees would like to thank the animal centre staff and volunteers for their hard work and dedication throughout the year.

The Branch has supported local RSPCA officers by subsidising veterinary treatment, vaccination and neutering for pets within the Branch area, whose owners suffer financial difficulties. The Society's officers (as well as providing education, information and advice) rescue animals in distress and enforce laws against the mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects and promotes humane sentiments towards animals which involve moral benefit to humankind as a whole.

We also provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. This work helps to control animal populations and benefits those on means tested benefits by giving them financial help to neuter and microchip their pets, thereby helping them to meet legal requirements and promoting responsible pet ownership.

For over 50 years, the branch clinic on Lancaster Road, Preston has provided a subsidised veterinary service for sick and injured animals belonging to local people on low incomes. Unfortunately in March 2022 Vetcare had to close the facility due to a nationwide shortage of vets and vet nurses. Subsidised treatments are provided across the branch area and managed from the animal centre.

We offer free pet care advice to the public and respond to enquiries about animals locally. We also help to reunite owners with lost pets. The public benefits through the promotion of responsible pet ownership.

Within the terms of our governing document, we support the National RSPCA and other RSPCA branches.

The Branch is indebted to the many volunteers who support the Branch. We provide volunteering opportunities for those who wish to support our work including in the branch charity shops and animal centre, home visiting and fundraising. This benefits local people by providing the opportunity to make a difference, find purpose, make friends, reduce isolation, connect with their community and strengthen their CVs to improve employment opportunities.

Without these volunteers the Branch would not be able to undertake the amount of animal welfare currently achieved. During 2022 the Branch depended on reliable skilled help from about 63 active volunteers (27 at the Animal Centre and 35 at the Shops), whose donation of their skills and time have a value worth many thousands of pounds

Fundraising activities

The Branch has three charity shops in Chorley, Longridge and Penwortham. The Branch's animal welfare activities are supported by the charity shops, which remain the most important source of regular income for the Branch. The Trustees are grateful to Claire Bradly Russell, the Branch manager and to all the retail colleagues and shop volunteers for their continued hard work in supporting the Branch. We are also indebted to the generosity of local people who donate goods and shop with us.

The Branch would also like to thank the stores and supermarkets that facilitate in-store pet food collection points, including Pets at Home, Morrisons, Sainsburys, Superpet Warehouse, Tesco and Pound Stretcher. We also have collection tins in a number of locations across the branch area. The Trustees are very grateful for the tremendous support from the local community, who volunteer their time and donate to the branch, allowing us to continue to help animals in need in the Branch area.

RSPCA PRESTON & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The total incoming resources for the year amounted to £713,333 (2021: £497,968) including legacies of £293,316 (2021: £148,682). Expenditure in the year amounted to £512,967 (2021: £449,962). This resulted in a surplus for the year of £200,366 (2021: £48,006).

The branch holds reserves in order that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves in this context means funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees have established a policy of holding reserves of unrestricted funds equivalent to one year's expenditure, currently this is approximately £400,000 (based on 2023 budget projections). At 31st December 2022 the branch had general reserves of £570,116.

Financial Stability

The Trustees will ensure that the Branch continues to have strong management to meet financial challenges and to ensure that the Branch remains financially viable. With a focus on:

- Eliminating waste and unnecessary expenditure
- Exploring opportunities to open new shops with potential to increase revenue
- Implementation, if viable of gift aid in all shops
- Streamlining regular giving processes

Investment policy

The trustees have made the decision not to invest in stocks and shares on the basis that there are insufficient reserves that can be set aside for several years as stocks and shares are a long term investment.

Reserves are therefore kept as cash on deposit. This policy is reviewed on an annual basis.

Risk management

The trustees have a duty to identify risks and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees actively review the major risks which the charity faces on a regular basis through regular meeting of the trustees which cover operational and financial reviews. The trustees also examine other operational and business risks which the branch face and confirm that they have established systems to mitigate the significant risks.

Plans for future periods

The branch, having been returned to an effective management and financial position are now looking to recruit local trustees to take over the long-term control of the charity.

- To continue to rehabilitate and rehome dogs and cats, prioritising animals most in need from the inspectorate.
- To consider developing additional animal accommodation at the animal centre.
- To continue to deliver and develop our provision of subsidised animal veterinary treatment
- To further develop our charity shops' capacity and performance to maximise income and to support the Branch activities.

Structure, governance and management

The Preston and District Branch is an unincorporated charitable association and a separately registered branch of the RSPCA, carrying out its direct animal welfare work in the branch area. The branch is governed by the RSPCA branch rules and is responsible for raising its own funds.

RSPCA PRESTON & DISTRICT BRANCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr P Baxter
Mr M Tomlinson
Mr P Draycott

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustee Body

Since the resignation of the majority of the branch trustees in April 2018 the affairs of the Branch have been managed by three temporary trustees appointed by the national RSPCA.

Organisational structure

The Society for the Prevention of Cruelty to Animals was founded on 16th June 1824 and granted the "Royal" prefix by Queen Victoria in 1840. The current constitution of the RSPCA was created with the adoption of the Royal Society for the Prevention of Cruelty to Animals Act 1932, the work of the Society is governed by the RSPCA Act and by the rules of the Society. Membership of the Society is by subscription. The society is managed by an elected Council which, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The Branch is currently governed by three temporary Trustees of the Branch, appointed by the RSPCA Council. They have individual and collective responsibility for the management of the Branch and its funds. Subject to overall supervision of the Society, the Trustees control and monitor all the fundraising and animal welfare work of the Branch.

The Trustees hold regular meetings at which decisions are made while day to day running of the animal centre is delegated to the centre manager and the RSPCA Branch Support Specialist. The day to day running of the charity shops is delegated to the Branch manager.

The Trustees are supported in running the Branch by the Branch Partnership Manager, who is employed by the Society; the paid employees of the Branch and a team of volunteers to whom the Branch is extremely grateful for their commitment and dedication.

The trustees' report was approved by the Board of Trustees.



Mr P Draycott
Trustee

Date: 27/9/23

RSPCA PRESTON & DISTRICT BRANCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RSPCA PRESTON & DISTRICT BRANCH

I report to the trustees on my examination of the financial statements of RSPCA Preston & District Branch (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Dated:

RSPCA PRESTON & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	437,274	-	437,274	267,554
Charitable activities	4	275,420	-	275,420	230,205
Other trading activities	5	-	-	-	81
Investments	6	527	-	527	84
Other income	7	112	-	112	44
Total income		713,333	-	713,333	497,968
<u>Expenditure on:</u>					
Raising funds	8	167,682	-	167,682	168,173
Charitable activities	9	318,638	26,647	345,285	281,789
Total expenditure		486,320	26,647	512,967	449,962
Net income for the year/ Net movement in funds		227,013	(26,647)	200,366	48,006
Fund balances at 1 January 2022		343,103	681,400	1,024,503	976,497
Fund balances at 31 December 2022		570,116	654,753	1,224,869	1,024,503

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RSPCA PRESTON & DISTRICT BRANCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds Designated 2021 £	Total 2021 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	3	267,554	-	267,554
Charitable activities	4	230,205	-	230,205
Other trading activities	5	81	-	81
Investments	6	84	-	84
Other income	7	44	-	44
Total income		497,968	-	497,968
<u>Expenditure on:</u>				
Raising funds	8	168,173	-	168,173
Charitable activities	9	281,789	-	281,789
Total expenditure		449,962	-	449,962
Gross transfers between funds		26,525	(26,525)	-
Net income for the year/ Net movement in funds		74,531	(26,525)	48,006
Fund balances at 1 January 2021		268,572	707,925	976,497
Fund balances at 31 December 2021		343,103	681,400	1,024,503

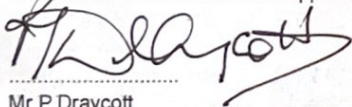
RSPCA PRESTON & DISTRICT BRANCH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	14	654,753	681,400
Current assets			
Stocks	15	200	200
Debtors	16	116,782	8,019
Cash at bank and in hand		467,474	345,450
		584,456	353,669
Creditors: amounts falling due within one year	17	(14,340)	(10,566)
Net current assets		570,116	343,103
Total assets less current liabilities		1,224,869	1,024,503
Income funds			
Unrestricted funds - Designated		654,753	681,400
Unrestricted funds - general		570,116	343,103
		1,224,869	1,024,503

The financial statements were approved by the Trustees on



Mr P Draycott
Trustee

RSPCA PRESTON & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

RSPCA Preston & District Branch is a public benefit entity under FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RSPCA PRESTON & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	5% on cost
Equipment	25% on cost
Computer equipment	33% on cost
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

RSPCA PRESTON & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

RSPCA PRESTON & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	101,741	45,403
Legacies receivable	293,316	148,628
Grants	42,217	73,523
	<u>437,274</u>	<u>267,554</u>
Grants receivable for core activities		
RSPCA HQ	42,217	31,864
Covid 19 Grants	-	28,169
JRS Funding	-	13,490
	<u>42,217</u>	<u>73,523</u>

4 Charitable activities

	Animal centre 2022 £	Animal clinic and welfare 2022 £	Total 2022 £	Animal centre 2021 £	Animal clinic and welfare 2021 £	Total 2021 £
Sales within charitable activities	206,296	-	206,296	135,762	-	135,762
Services provided under contract	-	69,124	69,124	-	94,443	94,443
	<u>206,296</u>	<u>69,124</u>	<u>275,420</u>	<u>135,762</u>	<u>94,443</u>	<u>230,205</u>

5 Other trading activities

	Total Unrestricted funds general 2022 £	Total Unrestricted funds general 2021 £
Fundraising events	-	81
	<u>-</u>	<u>81</u>

RSPCA PRESTON & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	527	84

7 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	112	44

8 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Other fundraising costs	400	136
Staff costs	95,473	97,037
Support costs	23,069	-
Fundraising and publicity	118,942	97,173
<u>Trading costs</u>		
Operating charity shops	48,740	71,000
	167,682	168,173

RSPCA PRESTON & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Charitable activities

	Animal centre 2022 £	Animal centre 2021 £
Staff costs	171,666	176,768
Depreciation and impairment	26,647	-
Direct costs	87,363	66,234
	<u>285,676</u>	<u>243,002</u>
Share of support costs (see note 10)	41,652	27,603
Share of governance costs (see note 10)	17,957	11,184
	<u>345,285</u>	<u>281,789</u>
Analysis by fund		
Unrestricted funds - general	318,638	281,789
Unrestricted funds - Designated	26,647	-
	<u>345,285</u>	<u>281,789</u>

10 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	64,721	-	64,721	-	-	-
Management	-	-	-	27,603	-	27,603
Accountancy	-	9,804	9,804	-	7,205	7,205
Legal and professional	-	8,153	8,153	-	3,979	3,979
	<u>64,721</u>	<u>17,957</u>	<u>82,678</u>	<u>27,603</u>	<u>11,184</u>	<u>38,787</u>
Analysed between						
Fundraising	23,069	-	23,069	-	-	-
Charitable activities	41,652	17,957	59,609	27,603	11,184	38,787
	<u>64,721</u>	<u>17,957</u>	<u>82,678</u>	<u>27,603</u>	<u>11,184</u>	<u>38,787</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

RSPCA PRESTON & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities	20	18
Income generation	3	3
Total	23	21

Employment costs

	2022 £	2021 £
Wages and salaries	331,860	273,805

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Freehold property £	Equipment £	Computer equipment £	Motor vehicles £	Total £
Cost					
At 1 January 2022	984,178	43,147	2,529	14,119	1,043,973
At 31 December 2022	984,178	43,147	2,529	14,119	1,043,973
Depreciation and impairment					
At 1 January 2022	314,994	31,910	1,806	13,864	362,574
Depreciation charged in the year	23,417	2,809	356	64	26,646
At 31 December 2022	338,411	34,719	2,162	13,928	389,220
Carrying amount					
At 31 December 2022	645,767	8,428	367	191	654,753
At 31 December 2021	669,185	11,237	723	255	681,400

15 Stocks

	2022 £	2021 £
Finished goods and goods for resale	200	200

RSPCA PRESTON & DISTRICT BRANCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

16 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	11,069	284
Other debtors	102,320	6,592
Prepayments and accrued income	3,393	1,143
	<u>116,782</u>	<u>8,019</u>

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,780	-
Trade creditors	7,417	7,606
Other creditors	853	20
Accruals and deferred income	4,290	2,940
	<u>14,340</u>	<u>10,566</u>

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Total Unrestricted funds 2022 £	Designated funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	-	654,753	654,753	-	681,400
Current assets/(liabilities)	570,116	-	570,116	343,103	343,103
	<u>570,116</u>	<u>654,753</u>	<u>1,224,869</u>	<u>681,400</u>	<u>1,024,503</u>

19 Related party transactions

During the year as part of the branch legacy scheme, net legacies of £293,316 were received from the RSPCA National Society, after charging a percentage commission for administration on behalf of the Branch.

A grant of £34,681 was received during the year from the RSPCA National Society.

In addition, during the year and in the normal course of business, the Branch received sundry income from and incurred expenditure to the RSPCA National Society.