

Charity registration number: 223 677

RSPCA - Clwyd and Colwyn Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2019

Aston Hughes & Co
Chartered Accountants and Statutory Auditors
Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

RSPCA - Clwyd and Colwyn Branch

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RSPCA - Clwyd and Colwyn Branch

Reference and Administrative Details

Trustees	S Moss I Train S Nowland L Baxendale E Evans P Denehey S Foulkes D Williams M Forder (appointed 1 January 2019)
Principal Office	1 Vaughan Street Rhyl LL18 1TB
Charity Registration Number	223 677
Auditor	Aston Hughes & Co Chartered Accountants and Statutory Auditors Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2019.

Objectives and activities

Objects and aims

The objectives of the branch are to promote the work of the objectives of the National Society of the RSPCA, within Clwyd and Colwyn area.

The key aims are to provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work helps those on means tested benefits by giving them financial help to obtain care for their companion animals in need of veterinary treatment.

We also provide a subsidised neutering and microchipping of companion animals which helps to control dog and cat populations and promotes responsible pet ownership.

Fundraising disclosures

The main source of funding for these activities is from RSPCA Headquarters grant from the house to house collection, and the income from the Prestatyn shop which is achieved by a small group of hard working volunteers. The committee would like to express our gratitude for all the hours of work and their continued commitment.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

Achievements and performance

2019 was another busy and exciting year for the branch and its committed volunteers.

In April the branch purchased 54 Bedford Street Rhyl to enable the development of an in-house surgical facility. Architects were appointed to develop plans to comply with the RSPCA veterinary standards and prepare them for submission to Denbighshire County Council. After Approval the branch appointed the same architects to Project manage the whole scheme. Work commenced in early November and completion expected in January 2020. The development is eagerly awaited by the Inspectors and other branches in north Wales. Due to the increased demand for the service at Vaughan it was agreed to open for 4 days a week with a view to making it 5 days in 2020. It was also agreed to advertise for a full time vet in January 2020.

The clinic income rose from £ 48,505.57 in 2018, an increase of £72,587.17 an increase of £24,081.60 There has been a restructuring of consultation fees and the mark up on drugs.

The Rhyl clinic has seen 2,176 animals up from 2124 in 2018
These consisted of:

Dogs 1,591 (2019) 1,288 (2018)
Cats 1,050 (2019) 651 (2018)
Others 75 (2019) 48 (2018)
Microchipped 294 (2019) 160 (2018)

The Mobile Clinic at Peulwys registered 213 new clients and treated:

Dogs 384
Cats 71
Rabbit 2
Others 2
Microchipped 11 (dogs)

Our thanks to the veterinary surgeon Jim Maison and his team of volunteers.

In 2019 the branch took in 312 the branch rehomed 248 cats. The appointment of the Cat Rehoming Officer in early 2019 proved to be very successful.

The branch appointed and trained 14 cat fosterers this has significantly reduced the boarding costs the branch

The branch continues to support feral cat communities by providing food, trapping, neutering and returning back to their community. Total cost including transport costs and staff time was over £18,200.00

Our branch continues to make a financial contribution to the RSPCA Cymru Wales and Cats Protection Neutering Scheme which continues to neuter cats annually throughout the Branch area and Wales as a whole.

In May, the branch again supported the Bryn y Maen annual dog show.

Recruitment of volunteers continues to improve with 15 new volunteers, bringing the total to 55 at the end of 2019. Some of the volunteers have moved on to paid employment as a result of their volunteering.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

Financial review

The investigation of the irregular financial activity notified by the Branch to the Charity Commission in 2016 that was being investigated by the North Wales Police. This was concluded in May. No further action to be taken.

The branch sought independent advice on the possibility of a civil action to reclaim the outstanding money. We were advised that there was no realistic expectation of successfully securing the remaining £3,058-19 which was authorized inappropriately.

The branch wrote to the Charity Commission apprising them of the outcome of the investigation and our attempt to recover the outstanding debt. They have closed the case file.

Structure, governance and management

Nature of governing document

The charity (RSPCA Clwyd and Colwyn Branch) is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (updated in 2006).

Organisational structure

A committee is elected at the AGM and governs the branch, who are trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees regularly review risks which the charity faces on a regular basis covering operational and financial reviews. The trustees also identify other operational and business risks which have been identified as:

1. Inability to operate the shops or the animal welfare clinic due to fire or other destruction.
2. Loss of reputation through fraud or error.
3. Loss of income through fraud or error.
4. Insufficient funds to cover the cost of animal welfare activities.

The trustees hold meetings alternate months at which decisions are made. The management of the clinic is delegated to the clinic manager as is the Prestatyn shop.

The annual report was approved by the trustees of the charity on 27 March 2020 and signed on its behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the trustees of the charity on 27 March 2020 and signed on its behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Independent Examiner's Report to the trustees of RSPCA - Clwyd and Colwyn Branch

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Aston Hughes & Co
Chartered Accountants and Statutory Auditors

Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

27 March 2020

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2019

	Note	Unrestricted funds £	Total 2019 £
Income and Endowments from:			
Donations and legacies	2	25,094	25,094
Charitable activities	3	60,186	60,186
Other trading activities	4	15,803	15,803
Investment income	5	<u>2,031</u>	<u>2,031</u>
Total Income		<u>103,114</u>	<u>103,114</u>
Expenditure on:			
Raising funds		(12,152)	(12,152)
Charitable activities		<u>(228,697)</u>	<u>(228,697)</u>
Total Expenditure		<u>(240,849)</u>	<u>(240,849)</u>
Net movement in funds		(137,735)	(137,735)
Reconciliation of funds			
Total funds brought forward		<u>672,540</u>	<u>672,540</u>
Total funds carried forward	14	<u><u>534,805</u></u>	<u><u>534,805</u></u>
	Note	Unrestricted funds £	Total 2018 £
Income and Endowments from:			
Donations and legacies	2	49,445	49,445
Charitable activities	3	45,444	45,444
Other trading activities	4	41,289	41,289
Investment income	5	<u>2,146</u>	<u>2,146</u>
Total Income		<u>138,324</u>	<u>138,324</u>
Expenditure on:			
Raising funds		(19,851)	(19,851)
Charitable activities		<u>(146,574)</u>	<u>(146,574)</u>
Total Expenditure		<u>(166,425)</u>	<u>(166,425)</u>
Net movement in funds		(28,101)	(28,101)
Reconciliation of funds			
Total funds brought forward		<u>700,641</u>	<u>700,641</u>
Total funds carried forward	14	<u><u>672,540</u></u>	<u><u>672,540</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2018 is shown in note 14.

RSPCA - Clwyd and Colwyn Branch

**(Registration number: 223 677)
Balance Sheet as at 31 December 2019**

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	11	163,059	93,365
Current assets			
Investments	12	17,120	17,120
Cash at bank and in hand		<u>356,066</u>	<u>566,170</u>
		373,186	583,290
Creditors: Amounts falling due within one year	13	<u>(1,440)</u>	<u>(4,115)</u>
Net current assets		<u>371,746</u>	<u>579,175</u>
Net assets		<u>534,805</u>	<u>672,540</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>534,805</u>	<u>672,540</u>
Total funds	14	<u>534,805</u>	<u>672,540</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 27 March 2020 and signed on their behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2019

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA - Clwyd and Colwyn Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2019

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2019

2 Income from donations and legacies

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Donations and legacies;			
Donations from individuals	20,749	20,749	21,902
Legacies	4,249	4,249	27,118
Regular giving and capital donations	96	96	425
	<u>25,094</u>	<u>25,094</u>	<u>49,445</u>

3 Income from charitable activities

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Clinic donations	<u>60,186</u>	<u>60,186</u>	<u>45,444</u>

4 Income from other trading activities

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Trading income;			
Shop income from sale of donated goods and services	15,803	15,803	41,289
	<u>15,803</u>	<u>15,803</u>	<u>41,289</u>

5 Investment income

	Unrestricted funds	Total	Total
	General	2019	2018
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	2,031	2,031	2,146
	<u>2,031</u>	<u>2,031</u>	<u>2,146</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2019

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2019	2018
		£	£
Allocated support costs	1,380	1,380	1,020
	<u>1,380</u>	<u>1,380</u>	<u>1,020</u>

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2019	2018
	£	£
Depreciation of fixed assets	<u>6,454</u>	<u>4,488</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2019	2018
	£	£
Staff costs during the year were:		
Wages and salaries	<u>46,769</u>	<u>40,031</u>

No employee received emoluments of more than £60,000 during the year

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2019

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2019	110,984	16,767	-	127,751
Additions	<u>72,357</u>	<u>1,641</u>	<u>9,744</u>	<u>83,742</u>
At 31 December 2019	<u>183,341</u>	<u>18,408</u>	<u>9,744</u>	<u>211,493</u>
Depreciation				
At 1 January 2019	22,200	15,292	-	37,492
Charge for the year	<u>5,888</u>	<u>1,193</u>	<u>3,861</u>	<u>10,942</u>
At 31 December 2019	<u>28,088</u>	<u>16,485</u>	<u>3,861</u>	<u>48,434</u>
Net book value				
At 31 December 2019	<u>155,253</u>	<u>1,923</u>	<u>5,883</u>	<u>163,059</u>
At 31 December 2018	<u>88,784</u>	<u>1,475</u>	<u>-</u>	<u>90,259</u>

12 Current asset investments

	2019 £	2018 £
Cash deposits	<u>17,120</u>	<u>17,120</u>

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals	<u>1,440</u>	<u>4,115</u>

14 Funds

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	<u>(672,540)</u>	<u>(117,858)</u>	<u>255,593</u>	<u>(534,805)</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2019

	Balance at 1 January 2018 £	Incoming resources £	Resources expended £	Balance at 31 December 2018 £
Unrestricted funds				
General	<u>(700,641)</u>	<u>(139,649)</u>	<u>167,750</u>	<u>(672,540)</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	160,909	160,909
Current assets	373,186	373,186
Current liabilities	<u>(1,440)</u>	<u>(1,440)</u>
Total net assets	<u>532,655</u>	<u>532,655</u>

16 Analysis of net funds

	At 1 January 2019 £	Cash flow £	At 31 December 2019 £
Cash at bank and in hand	566,170	(210,104)	356,066
Current asset investments	17,120	-	17,120
Net debt	<u>583,290</u>	<u>(210,104)</u>	<u>373,186</u>