

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2019**

**FOR**

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**RSPCA (Pembrokeshire branch)**

**Independent Examiner's Report to the Trustees of RSPCA (Pembrokeshire branch)  
For the year ended 31 December 2019**

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I report on the financial statements of RSPCA (Pembrokeshire branch) (the charity) for the year ended 31 December 2019.

***Respective responsibilities of trustees and examiner***

The trustees are responsible for the preparation of the financial statements. 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 2011 Act. 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.



**Mrs Susan Phillips  
Harris Bassett Limited  
Chartered Accountants**

5 New Mill Court  
Phoenix Way  
Enterprise Park  
Swansea  
SA7 9FG

28-10-2020

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

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FOR THE YEAR ENDED 31 DECEMBER 2019**

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**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of the FRS102 Charity SORP and the Charities Act 2011.

**Introduction**

The RSPCA Pembrokeshire Branch (registered charity number 224339) is an unincorporated charitable association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the National RSPCA), carrying out its direct animal welfare work within the region of Pembrokeshire. The Branch is governed by the National RSPCA Branch Rules, revised in 2018.

The Branch constitution requires seven trustees to be elected by the Branch members at an AGM, however, in February 2017, after the resignation of the committee members due to ill health and age, the Branch passed over the management and stewardship of the Branch, its primary activities and its resources to the National RSPCA. Once under national trusteeship, trustees are appointed for the Branch by the Branch Affairs Committee - usually 3 as in this case with at least one from the region the Branch resides in. The current nationally appointed temporary Trustees are:

Mr P Baxter  
Mr M Tomlinson  
Mr P Draycott

It is hoped through the recruitment of volunteers and potential trustees the Branch will again move back into local trusteeship.

Their purpose in this role is to manage the affairs of the RSPCA Pembrokeshire Branch and secure their proper application in fulfilment of the Branch objects until such time as the Branch is returned to the control of a local committee. As temporary officers, they all have proven experience of managing an RSPCA Branch.

**Public Benefit**

The Trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure 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 2011 to have due regard to the revised public benefit guidance published by the Charity Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 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. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch operates under the centralised RSPCA Cymru animal welfare assistance voucher scheme with the participation of 11 local veterinary surgeries. The scheme assists with veterinary costs, neutering and microchipping for animals belonging to people who live in the Branch area on means-tested benefits. This work helps to control animal populations through neutering, and benefits those on means-tested benefits by giving them financial help to microchip and obtain veterinary care for companion animals, thereby promoting responsible pet ownership.

We provide volunteering opportunities for those who wish to support our work, including home visiting and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

**Objectives and Activities**

The objectives of the Branch are to promote the work and objects of the National RSPCA (Royal Society for the Prevention of Cruelty to Animals (219099)) - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch (Pembrokeshire), in accordance with the policies of the National RSPCA.

As part of the Welsh region, we also support financial initiatives within Wales in consultation with the RSPCA Wales Regional Board.

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**Appointment of Trustees**

The Branch constitution requires seven trustees to be elected by the Branch members at an AGM, however, in February 2017, after the resignation of the committee members due to ill health and age, the Branch passed over the management and stewardship of the Branch, its primary activities and its resources to the National RSPCA. Once under national trusteeship, trustees are appointed for the Branch by the Branch Affairs Committee - usually 3 as in this case with at least one from the region the Branch resides in.

Trustee recruitment is essential to the longevity of the Branch. We will look to recruit Trustees in various ways when we move the Branch back into local trusteeship - including advertisements on our website, the National RSPCA website, social media, and external volunteer and trustee recruitment sites. We actively encourage our volunteers to become members of the RSPCA which enables Trustee recruitment from our volunteer base also.

**Review of the Year**

**Achievements and Performance**

The Branch has continued to support clients throughout the Pembrokeshire area through the provision of Welfare Assistance vouchers. In 2019, the Branch helped a total of 167 animals, comprising of 104 dogs (2018: 95), 57 cats (2018: 45), 3 rabbits (2018: 5), and 3 horses (2018: 1) (2018: also 1 tortoise & 1 chinchilla) - an increase on the total number of animals supported in 2018 (148).

**Financial review**

In 2019, the RSPCA Pembrokeshire Branch received £26,739 from the Door to Door grant from the National RSPCA. The remainder of the Branch's income was raised through donations, raffles and collections (£53), and bank interest (£493).

In 2019, the majority of the Branch's expenditure was on veterinary costs (£11,890) and boarding of animals brought in by the RSPCA Inspectorate awaiting rehoming at RSPCA Llys Nini Serving Cardiff to Swansea Branch's animal centre (£1,413). £22,050 was paid in Branch Contribution to the National RSPCA's regional fund, £6,000 was paid in RSPCA Cymru Wales Board contribution, and £478 was paid to National RSPCA for the administration of the Animal Welfare Assistance scheme.

The RSPCA Pembrokeshire Branch's expenditure in 2019 exceeded the Branch's income by £16,235. We will be looking into finding sustainable sources of income for the Branch over the coming years.

**Risk assessment**

The Trustees examine the major risks that are faced when they consider their plans for the utilisation for the resources of the Branch. The Trustees consider that there are systems in place to mitigate the impact any risks may have on the future activities of the Branch.

The biggest risk faced by RSPCA Pembrokeshire Branch at the time of writing the Trustees' Annual Report is that posed by Covid-19. It has meant that the welfare support we have been able to offer has been reduced (due to the effects of lockdown on veterinary provision), and will likely mean that the fundraising income of the Branch will also be significantly reduced.

**Reserves Policy**

The Branch holds reserves in order that the levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources.

Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees review the Branches reserves at their regular meetings.

As the free reserves stood at such a high figure, the Trustees are looking into projects for the Branch to engage in to support the work that the National RSPCA's Inspectorate does in the Pembrokeshire area.

**Investment policy**

Excess funds are invested into low risk accounts with the aim of gaining interest on the funds.

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

The trustees reassess any investments that they hold on a regular basis, to ensure that they are getting the best value for their money, whilst keeping the risks low.

RSPCA Pembrokeshire Branch holds a Yorkshire Building Society account, which gains interest on a monthly basis. The branch has instant access to these funds.

**Related party transactions**

During the year the charity received income from the National RSPCA totalling £26,777. These receipts were in relation to door to door collections carried out by the National RSPCA, and granted to RSPCA Branches (£26,739) and RSPCA membership fees and donations made by RSPCA members (£38).

During the year, the charity made payments to the national RSPCA totalling £28,528. These payments were in relation to RSPCA Branch Contribution (£22,050), RSPCA Cymru Wales Board contribution (£6,000), and the administration of the Animal Welfare Assistance scheme (£478).

During the year, the charity made payments to RSPCA Llys Nini Serving Cardiff to Swansea Branch totalling £1,413 (2018: £2,626). These payments were in relation to boarding costs for animals who had originated in our area, but were rehabilitated and rehomed at the RSPCA Llys Nini Serving Cardiff to Swansea Branch's animal centre.

**Future Plans**

Our plans for 2020 include:

- Increasing the awareness and uptake of the Branch's welfare assistance scheme
- Increasing the awareness and uptake of the Wales cat neutering and microchipping scheme
- Maintaining or increasing the animal welfare work offered by the Branch
- Increasing the number of volunteers involved with the charity
- Starting local trustee recruitment, with a view to moving the Branch back into local trusteeship
- Looking at ways to create an intake

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

224339

**Principal address**

Gonsal Farm  
Gonsal  
Dorrington  
Shrewsbury  
SY5 7ET

**Trustees**

P Draycott  
M Tomlinson  
P Baxter

Approved by order of the board of trustees on 27th OCTOBER 2020 and signed on its behalf by:



Trustee M. Tomlinson

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		27,285	-	27,285	65,271
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	-
Other		43,520	-	43,520	15,985
<b>Total</b>		43,520	-	43,520	15,985
<b>NET INCOME/(EXPENDITURE)</b>		(16,235)	-	(16,235)	49,286
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		164,862	-	164,862	115,576
<b>TOTAL FUNDS CARRIED FORWARD</b>		148,627	-	148,627	164,862


The notes form part of these financial statements

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**BALANCE SHEET  
31 DECEMBER 2019**

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	4	55	-	55	65
<b>CURRENT ASSETS</b>					
Stocks	5	306	-	306	306
Cash at bank and in hand		185,011	-	185,011	179,775
		<u>185,317</u>	<u>-</u>	<u>185,317</u>	<u>180,081</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(36,745)	-	(36,745)	(15,284)
<b>NET CURRENT ASSETS</b>		<u>148,572</u>	<u>-</u>	<u>148,572</u>	<u>164,797</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>148,627</u>	<u>-</u>	<u>148,627</u>	<u>164,862</u>
<b>NET ASSETS</b>		<u>148,627</u>	<u>-</u>	<u>148,627</u>	<u>164,862</u>
<b>FUNDS</b>	7				
Unrestricted funds				148,627	164,862
<b>TOTAL FUNDS</b>				<u>148,627</u>	<u>164,862</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~27th October 2020~~ and were signed on its behalf by:

  
Trustee M. Tomlinson

The notes form part of these financial statements

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Plant and machinery        - 15% reducing balance

**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.

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2019 nor for the year ended 31 December 2018.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	65,271	-	65,271
<b>EXPENDITURE ON</b>			
Raising funds	-	-	-
Other	15,985	-	15,985
<b>Total</b>	15,985	-	15,985
<b>NET INCOME</b>	49,286	-	49,286
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	115,576	-	115,576
<b>TOTAL FUNDS CARRIED FORWARD</b>	164,862	-	164,862

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 January 2019 and 31 December 2019	718
<b>DEPRECIATION</b>	
At 1 January 2019	653
Charge for year - Identichip	10
At 31 December 2019	663
<b>NET BOOK VALUE</b>	
At 31 December 2019	55
At 31 December 2018	65

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**5. STOCKS**

	2019 £	2018 £
Stocks	306	306

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	36,745	15,284

**7. MOVEMENT IN FUNDS**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	164,862	(16,235)	148,627
<b>TOTAL FUNDS</b>	164,862	(16,235)	148,627

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,285	(43,520)	(16,235)
<b>TOTAL FUNDS</b>	27,285	(43,520)	(16,235)

**Comparatives for movement in funds**

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	115,576	49,286	164,862
<b>TOTAL FUNDS</b>	115,576	49,286	164,862

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2019**

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	65,271	(15,985)	49,286
<b>TOTAL FUNDS</b>	<u>65,271</u>	<u>(15,985)</u>	<u>49,286</u>

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	115,576	33,051	148,627
<b>TOTAL FUNDS</b>	<u>115,576</u>	<u>33,051</u>	<u>148,627</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	92,556	(59,505)	33,051
<b>TOTAL FUNDS</b>	<u>92,556</u>	<u>(59,505)</u>	<u>33,051</u>

**8. RELATED PARTY DISCLOSURES**

Receipts received in year:

- RSPCA Door to Door grant £26,739 was received from RSPCA HQ
- RSPCA membership fees and donations from members £38.00 received from RSPCA HQ

Payments made in year:

- RSPCA branch contribution £22,050 paid to RSPCA HQ
- RSPCA Wales Board contribution £6,000 paid to RSPCA HQ
- Animal Welfare Assistance scheme administration fees £478.00 paid to RSPCA HQ
- Llys Nini boarding £1,413 paid to RSPCA Llys Nini Branch.

There is an outstanding creditor of £35,766.44 owed to RSPCA HQ at 31st December 2019 for expenses paid on behalf of RSPCA Pembrokeshire Branch

**RSPCA (PEMBROKESHIRE BRANCH)  
REGISTERED CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations Raffles Collections	53	37,918
Interest Received	493	319
Door to Door Grant	26,739	27,034
	<u>27,285</u>	<u>65,271</u>
<b>Total incoming resources</b>	27,285	65,271
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	306	306
Closing stock	(306)	(306)
	<u>-</u>	<u>-</u>
<b>Other</b>		
Vets fees and animal comforts	11,890	6,449
Llys Nini Boarding	1,413	2,626
Branch Contributions	28,050	5,350
Welfare Assistance scheme	478	125
	<u>41,831</u>	<u>14,550</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	524	524
Sundries	162	70
Accountancy	453	350
Independent Examination	540	480
	<u>1,679</u>	<u>1,424</u>
<b>Other</b>		
Depreciation of tangible fixed assets	10	11
<b>Total resources expended</b>	<u>43,520</u>	<u>15,985</u>
<b>Net (expenditure)/income</b>	<u>(16,235)</u>	<u>49,286</u>

This page does not form part of the statutory financial statements