

Charity registration number: 223 677

RSPCA - Clwyd and Colwyn Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2022

RSPCA - Clwyd and Colwyn Branch

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RSPCA - Clwyd and Colwyn Branch

Reference and Administrative Details

Trustees	S Moss
	I Train
	L Baxendale
	S Foulkes
	D Williams
	D Owen
	C Roberts
Charity Registration Number	223 677
Principal Office	1 Vaughan Street Rhyl LL18 1TB
Independent Examiner	Aston Hughes Ltd 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 2022.

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. Since May 2021 this has been through our clinic, or occasionally, with a voucher scheme for use with private local vets. 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.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

2022 has been a very challenging year with ever increasing prices for drugs, equipment, and utilities. The year started with another lockdown which continued until late April before some relaxation of rules occurred and we could finally get back to more normal activities. This included moving away from purely emergency work to being able to provide routine consultations and bringing some much needed income.

In January Olaz Inglasias left the branch to work in a larger veterinary practice. We were very fortunate to find Paul Mayers who had recently taken early retirement and agreed to work for us two days a week. Later he agreed to a further day to undertake more clinical procedures. He has proved to be a welcome addition to the team doing some complex surgery that previously we had to outsource to private vets. He was joined by John Barton and Auras Cucuruzac who worked one day a week. All three acted as locums thus reducing the overall cost to the branch.

In June we received the delayed delivery of the Xray machine. This cost more than originally quoted. The branch is very grateful to West Gwynedd branch who donated £10,000 towards the cost of this equipment. Following a visit from the Radiation Protection Advisor, Peter Crocket, we were required to do some remedial work to the doors and some surrounding areas adjacent to the Xray machine.

Fire regulations : following a visit from the fire service it was discovered that the loft area between Vaughan street and Bedford street properties had no dividing wall. Quotes for the work had to be sought. More unexpected expense.

In June the treasurer reported that the clinic was running at a loss of £10,000-00 per month and we had to draw down from our CCLA fund. At this stage the branch had two years operating costs. Regrettably we had to increase the prices for consultations, drugs, and procedures to clients. We are still below private veterinary practices and the new charity that opened in Rhyl, The Animal Trust.

There is an acute shortage of veterinary practitioner in the UK. As a result Vets Now, the practice that we use for our out of hours service had to close for one week as they could not find veterinary cover.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Wrexham Deeside branch no longer has any trustees. The Wales Cymru board appointed three members to oversee the branch activities along with Gavin Bevan, Senior Branch partnership manager. An invitation came from The Welsh board appointed trustees for branches in North Wales to apply to merge with Wrexham Deeside. Clwyd and Colwyn trustees agreed to express an interest in a merger as our boundaries are contiguous with Wrexham Deeside. A business plan was compiled and submitted and a meeting took place on 30th September with the Welsh Board appointed trustees. We were later told that our business plan was accepted and the formal process of merging two branches could proceed.

By September it was becoming clear that our expenditure was exceeding our income and radical steps were needed to reduce our costs. The first step was to discontinue our contribution to the mobile clinic at the end of the five year contract in December 2022. This would save £10,00-00 per annum. The decision to make member of staff redundant was discussed by all the trustees. The member of staff was chosen as the post would not affect the function of the clinic. This would save the branch £17,800-00 per annum. The unanimous decision was taken to make the post redundant from 1st December 2022. All the government guidance was adhered to for the process of making redundancies.

The number of animals seen this year is as follows:

	2022	2021	2020	2019
Dogs	2,094	1,555	2,171	1,591
Cats	974	906	1,255	1,050
Other	70	36	38	75
Microchipped	-	-	-	294

Wildlife numbers

Accepted 143

Transferred 55

Released 52

PTS 21

Number of animals operated on: 496 (598 separate operations)

Cats protection neutering generated £4,400.

The Trustees are tremendously proud of the contribution made by the dedicated team of the Clwyd and Colwyn Branch to animal welfare.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Financial review

The branch has become a victim of its success with more people using the clinic. However with soaring prices it has been increasingly difficult to ensure that the prices that are being charged are within the means of the clients. This, allied to the maintenance cost of the building and adhering to fire and building regulations, have had a significant impact on our resources. 2023 will be a very challenging year for the branch.

Carol Roberts has again secured a grant of £2,500-00 from the Rhyl Flats Windfarm to go toward animal feed for the food banks. Well done and thanks to Carol.

Principal funding sources

The main source of funding for these activities is from a RSPCA Headquarters grant from the house-to-house collection. This year we received £22,667. Our other source of income was from the Prestatyn and the new Rhyl shop which have slowly returned to normal operation following Covid restrictions during 2020 and 2021. The branch is grateful to the small group of volunteers that help in the shops and help raise funds for the clinic. Carol, one of the trustees has managed to obtain grants for £2,500-00 from Rhyl windfarms. This has gone to provide food for the branch's food bank.

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.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Trustees who served during the period:

Lynn Baxendale
Philomena Denehy (resigned 1 April 2022)
Elaine Evans (resigned 1 December 2022)
Sue Foulkes
Sylvia Moss (Treasurer)
Dianna Owen
Carol Roberts
Irene Train (Secretary)
David Williams (Chairman)

The annual report was approved by the trustees of the charity on 30 March 2023 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 Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30 March 2023 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 to the trustees on my examination of the accounts of RSPCA - Clwyd and Colwyn Branch for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of RSPCA - Clwyd and Colwyn Branch you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the RSPCA - Clwyd and Colwyn Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

.....
Mr Andrew D Erasmus BSc, FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

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

30 March 2023

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted £	Total 2022 £
Income and Endowments from:			
Donations and legacies	2	85,906	85,906
Charitable activities	3	89,922	89,922
Other trading activities	4	16,602	16,602
Investment income	5	2,485	2,485
Total Income		<u>194,915</u>	<u>194,915</u>
Expenditure on:			
Raising funds		(14,259)	(14,259)
Charitable activities		<u>(206,006)</u>	<u>(206,006)</u>
Total Expenditure		<u>(220,265)</u>	<u>(220,265)</u>
Net movement in funds		(25,350)	(25,350)
Reconciliation of funds			
Total funds brought forward		<u>511,790</u>	<u>511,790</u>
Total funds carried forward	16	<u><u>486,440</u></u>	<u><u>486,440</u></u>
	Note	Unrestricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies	2	38,104	38,104
Charitable activities	3	118,499	118,499
Other trading activities	4	26,215	26,215
Investment income	5	1	1
Total Income		<u>182,819</u>	<u>182,819</u>
Expenditure on:			
Raising funds		(13,784)	(13,784)
Charitable activities		<u>(227,410)</u>	<u>(227,410)</u>
Total Expenditure		<u>(241,194)</u>	<u>(241,194)</u>
Net movement in funds		(58,375)	(58,375)
Reconciliation of funds			
Total funds brought forward		<u>570,165</u>	<u>570,165</u>
Total funds carried forward	16	<u><u>511,790</u></u>	<u><u>511,790</u></u>

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

The notes on pages 11 to 18 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

The funds breakdown for 2021 is shown in note 16.

The notes on pages 11 to 18 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

(Registration number: 223 677)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	224,088	230,595
Current assets			
Cash at bank and in hand	14	269,962	290,078
Creditors: Amounts falling due within one year	15	<u>(7,610)</u>	<u>(8,883)</u>
Net current assets		<u>262,352</u>	<u>281,195</u>
Net assets		<u>486,440</u>	<u>511,790</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>486,440</u>	<u>511,790</u>
Total funds	16	<u>486,440</u>	<u>511,790</u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 30 March 2023 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 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Shop income is recognised as earned (that is, as the related goods or services are provided). Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Investment income

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

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

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.

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 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:

Asset class

Land and buildings

Depreciation method and rate

2% straight line basis

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Furniture and equipment	33% straight line basis on office equipment and 25% reducing balance method on fixtures & fittings
Motor vehicles	25% straight line basis

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 discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	29,591	29,591	37,804
Legacies	55,630	55,630	-
Regular giving and capital donations	685	685	300
	85,906	85,906	38,104

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Clinic donations	89,922	89,922	118,499

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trading income;			
Shop income from sale of donated goods and services	16,602	16,602	16,215
Covid grant income	-	-	10,000
	16,602	16,602	26,215

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,485	2,485	1

6 Expenditure on charitable activities

Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Veterinary fees and drugs	73,209	73,209	42,310
Welfare assistance	9,000	9,000	42,112
Mobile clinic	6,000	6,000	-
Motor expenses	4,255	4,255	3,493
Rates	2,215	2,215	1,382
Light and heat	2,893	2,893	2,654
Repairs and maintenance	8,455	8,455	1,896
Travelling	150	150	312
Insurance	1,979	1,979	622
Telephone and fax	1,618	1,618	2,170
Computer software and maintenance costs	1,299	1,299	1,632
Printing, postage and stationery	765	765	552
Sundry expenses	5,427	5,427	895
Legal and professional fees	795	795	-
Bank charges	2,284	2,284	2,412
Depreciation, amortisation and other similar costs	14,955	14,955	16,779
Staff costs	69,706	69,706	107,049
Governance costs	1,001	1,001	1,140
	<u>206,006</u>	<u>206,006</u>	<u>227,410</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,001	1,001	1,140
	<u>1,001</u>	<u>1,001</u>	<u>1,140</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	(1,131)	-
Depreciation of fixed assets	16,086	16,779

9 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.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	66,424	98,184
Social security costs	1,213	5,402
Pension costs	2,069	3,463
	69,706	107,049

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Clinic	3	3

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

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,001	1,140

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	246,802	56,127	9,744	312,673
Additions	-	-	10,115	10,115
Disposals	-	-	(2,150)	(2,150)
At 31 December 2022	<u>246,802</u>	<u>56,127</u>	<u>17,709</u>	<u>320,638</u>
Depreciation				
At 1 January 2022	37,575	35,770	8,733	82,078
Charge for the year	4,936	8,146	3,004	16,086
Eliminated on disposals	-	-	(1,614)	(1,614)
At 31 December 2022	<u>42,511</u>	<u>43,916</u>	<u>10,123</u>	<u>96,550</u>
Net book value				
At 31 December 2022	<u>204,291</u>	<u>12,211</u>	<u>7,586</u>	<u>224,088</u>
At 31 December 2021	<u>209,227</u>	<u>20,357</u>	<u>1,011</u>	<u>230,595</u>

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>269,962</u>	<u>290,078</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,352	1,305
VAT grant repayable	870	-
Accruals	<u>5,388</u>	<u>7,578</u>
	<u>7,610</u>	<u>8,883</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

16 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	511,790	194,915	(220,265)	486,440
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
<i>Unrestricted general funds</i>				
General funds	570,165	182,819	(241,194)	511,790

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	224,088	224,088
Current assets	269,962	269,962
Current liabilities	(7,610)	(7,610)
Total net assets	486,440	486,440
	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	230,595	230,595
Current assets	290,078	290,078
Current liabilities	(8,883)	(8,883)
Total net assets	511,790	511,790