

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

TRUSTEES' REPORT AND ACCOUNTS

for the year ended

31 DECEMBER 2022

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

TRUSTEES AND COMMITTEE:	Glenn Fleet Lucy White Lyubitsa Blazhevskia	Secretary Hon Treasurer
CHARITY NUMBER:	225671 (registered in England and Wales)	
CHARITY OFFICES:	PO Box 7566 Walsall WS1 9UJ	
ACCOUNTANT:	David Hazlehurst Chartered Accountant Cutter & Co Limited 3 Lyttleton Court Halesowen B63 3HN	
BANKERS:	Cater Allen Private Bank 9 Nelson Street Bradford BD1 5AN	
	NatWest 30 Anchor Road Aldridge Walsall WS9 8PJ	
	Virgin Money PLC Jubilee House Gosforth Newcastle NE3 4PL	
	NS&I Sunderland SR43 2SB	

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

TRUSTEES' REPORT

for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

This Report has been prepared in accordance with the Charities Act 2011 and the 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.

TRUSTEES

The Trustees named on page 1 have served throughout the year unless otherwise stated. The Branch Committee, as from time to time established, are the Trustees of the funds and property of the Branch. At every Annual General Meeting of the Branch a new Branch Committee is elected from the Members of the Branch.

The Charity is organised so that Trustees meet regularly to determine strategy and policy and to determine future actions that should be pursued to benefit Members.

The current nationally appointed temporary Trustees are:

Mr Glenn Fleet
Ms Lucy White
Ms Lyubitsa Blazhevskia

CONSTITUTION, OBJECTS, POLICIES AND VOLUNTEERS

The RSPCA Walsall & District Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals carrying out its direct animal welfare work in the Walsall & District area.

The objects of the Society are to promote kindness and prevent or suppress cruelty to animals and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objects.

The Branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012).

There is a Membership from which is formed a Committee to administer the business of the Branch. The Committee, together with other workers, are all volunteers. Approximately 20 volunteers are involved with the running of the Branch.

The activities in which volunteers are involved are covered under "Activities" listed under the next heading. The Trustees wish to express their sincere gratitude for all the hard work and loyal support put in by our friends.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

TRUSTEES' REPORT (continued)

for the year ended 31 December 2022

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

The main activities undertaken by the charity to further its charitable purposes for the public benefit are set out below:

- a) To assist in the control of unwanted animals by a subsidised spaying and neutering scheme.
- b) To avoid unnecessary suffering by the provision of Veterinary care for companion animals where the owner is unknown or is genuinely unable to pay.
- c) To support the Inspectorate in their work by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away.
- d) Support of the Society's Regional and National Campaigns.
- e) To place the Society's animals into new and caring homes.
- f) To raise funds in order to ensure the continuance and further development of the Branch.

The main achievements of the Branch for the year are:

- 1) We have ensured that local animals do not suffer unnecessarily, by providing emergency veterinary treatment for domestic animals where owners are unknown or genuinely unable to afford to pay.
- 2) We have continued to encourage population control of domestic animals with subsidised neutering and through animal welfare vouchers.
- 3) We have contributed towards regional initiatives.
- 4) We have rescued unwanted animals and found them caring new homes.
- 5) We have ensured that the Society's minimum standards of animal welfare have been met. 6) We have continued our fund-raising activities and endeavoured to raise the profile of the Branch.

RESERVES POLICY AND RISK MANAGEMENT

The nationally appointed Trustees recognise that the charity holds significant reserves following a generous legacy of £172k. However due to the charity now being a 'branch in national administration' and under the management and stewardship of the Royal Society we are unable to make any significant or long term financial commitments until a decision is made as to the future of the branch.

The Trustees reviewed the Branch's activities and identified the main risks to which the Charity is exposed and have implemented procedures to minimise any potential impact on the Charity should any of those risks materialise.

INVESTMENT POLICY

Investment Policy is to keep funds surplus to immediate requirements mainly in interest bearing deposit accounts with other reserve funds held in quoted shares for capital growth.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

TRUSTEES' REPORT (continued)

for the year ended 31 December 2022

FINANCIAL REVIEW

Income in the accounts has decreased from £217,792 to £28,250; this is due to a significant legacy received in 2021 and the charity working towards facilitating a merger with a neighbouring RSPCA branch throughout 2022 which led to a decreased level of animal welfare activity. Expenditure decreased from £19,492 to £12,684 again due to the charity reducing its public activities due to the planned merger. The financial position of the Branch remains extremely strong and once the merger has been completed all assets will have been transferred to RSPCA Stafford, Wolverhampton & District Branch restricted for the benefit of animals in Walsall area.

PUBLIC BENEFIT

The Trustees confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit. The Branch's animal welfare work, although local in nature, benefits the RSPCA at large and also aims to help people in need with the care of their animals.

FUTURE PLANS

An EGM was held in 2022 to agree a merger with our neighbours, RSPCA Stafford, Wolverhampton & District. This motion was delegated to the national RSPCA board of trustees due to the EGM being inquorate. The merger is in progress with an aim to be completed no later than December 2023, after which RSPCA Walsall Branch will be dissolved and all assets transferred to RSPCA Stafford, Wolverhampton & District.

TRUSTEES' REPORT (continued)

for the year ended 31 December 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law.

The law applicable to Charities in England and Wales 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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 Charity (Accounts and Reports) Regulations and Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on ^{Oct 13, 2023} 2023 and signed on their behalf


Glenn Fleet (Oct 13, 2023 11:59 GMT+1)

Mr Glenn Fleet


L White (Oct 23, 2023 10:02 GMT+1)

Ms Lucy White

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

for the year ended 31 December 2022

I report on the accounts of the Charity for the year ended 31 December 2022 which are set out on pages 7 to 13.

Respective responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's 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;
- follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(S)(b) of the 2011 Act; and
- state whether any 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 statement below.

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 Acthave 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.



David Hazlehurst B.Sc.(Hons) ACA CTA
Cutter & Co Limited
3 Lyttleton Court
Birmingham Street
Halesowen
B63 3HN

13th October 2023

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2022

	Notes	2022	2021
INCOMING RESOURCES			
Income & Endowments from:			
Donations and legacies	2	28,250	217,792
Charitable activities	3	-	-
Investments	4	-	47
Other	5	<u>5</u>	<u>536</u>
TOTAL		<u>28,255</u>	<u>218,375</u>
RESOURCES EXPENDED			
Expended on:			
Raising funds	6	-	-
Charitable activities	7	12,684	19,492
Other	8	<u>15,953</u>	<u>11,649</u>
TOTAL		<u>28,637</u>	<u>31,141</u>
Net profit/(loss) on investments	9	<u>554</u>	<u>(134)</u>
Net movement in funds		172	187,100
Reconciliation of funds:			
Total funds brought forward		<u>406,469</u>	<u>219,369</u>
Total funds carried forward		<u>406,641</u>	<u>406,469</u>

There were no recognised gains or losses for the 2022 or 2021 years other than those included in the Statement of Financial Activities.

All funds are unrestricted.

The notes on pages 9 to 13 form part of these accounts.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

BALANCE SHEET

as at 31 December 2022

	Notes	2022	2021
FIXED ASSETS			
Investments	10	<u>7,336</u>	<u>6,782</u>
CURRENT ASSETS			
Debtors	11	23,512	23,841
Cash at bank	12	377,995	378,467
Float		<u>-</u>	<u>100</u>
Total current assets		<u>401,507</u>	<u>402,408</u>
LIABILITIES			
Creditors: Amounts falling due within one year	13	<u>2,202</u>	<u>2,721</u>
Net current assets		<u>399,305</u>	<u>399,687</u>
Total Assets less Current Liabilities		<u>406,641</u>	<u>406,469</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds		<u>406,641</u>	<u>406,469</u>

Included in Unrestricted funds is a revaluation reserve of £4,335 (2021 - £3,781)

Approved by the Trustees on Oct 13, 2023 2023 and signed on their behalf


Glenn Fleet (Oct 13, 2023 11:59 GMT+1)

Mr Glenn Fleet


L White (Oct 23, 2023 10:02 GMT+1)

Ms Lucy White

The notes on pages 9 to 13 RSPCA form part of these accounts.

NOTES TO THE ACCOUNTS

For the year ended 31 December 2022

1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Accounts

The accounts were prepared under the historical cost convention as modified by the inclusion of fixed asset investments at market value and include the results of the Branch's operations which are described in the Trustees' Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice and the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trustees consider it is appropriate to prepare the accounts on a going concern basis.

The branch is taking advantage of the exemption available to small charities from preparation of a cash flow statement.

1.2 Donations and gifts are accounted for as received by the Royal Society for the Protection of Cruelty to Animals.

1.3 Investment income is recorded when receivable.

1.4 Legacies are credited to the Statement of Financial Activities at the point at which the Branch becomes entitled to the legacy and the amount is capable of measurement.

1.5 Expenditure is included in the accounts on an accruals basis as a liability is incurred. VAT is not recoverable by the Branch and is included in the relevant costs in the Statement of Financial Activities.

1.6 Fixed asset investments are stated at the closing mid-market price at the balance sheet date. Realised and unrealised gains and losses on investments are dealt with in the Statement of Financial Activities.

1.7 Fund Accounting

Funds held by the Branch are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds - these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 December 2022

	2022	2021
2. DONATIONS AND GIFTS		
Donations	2,002	22,530
Collections and door to door	23,218	23,218
Legacies	<u>3,030</u>	<u>172,044</u>
	<u>28,250</u>	<u>217,792</u>
3. CHARITABLE ACTIVITIES		
Goods sold	-	-
Sundries	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
4. INVESTMENTS		
Dividends	<u>-</u>	<u>47</u>
5. OTHER INCOME		
Interest receivable	5	160
Subscriptions	<u>-</u>	<u>376</u>
	<u>5</u>	<u>536</u>
6. RAISING FUNDS		
Cost of goods sold	<u>-</u>	<u>-</u>
7. CHARITABLE ACTIVITIES		
Branch contribution	7,718	6,064
Vets fees	3,511	9,346
Equipment	396	1,157
Fostering and food	749	2,082
Medicines	<u>310</u>	<u>843</u>
	<u>12,684</u>	<u>19,492</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 December 2022

	2022	2021
8. OTHER EXPENDITURE		
Insurance	529	530
Postage and sundries	185	534
Travelling and telephone	1,104	1,082
Independent Examiner's fee	2,674	2,238
Other professional fees	35	606
Rent and storage	2,228	1,422
Advertising	-	504
Staff salary	9,049	4,620
Staff employer's NI	65	83
Staff employer's pension	84	30
	<u>15,953</u>	<u>11,649</u>
9 NET PROFIT/(LOSS) ON INVESTMENTS		
Unrealised profits/(losses)	<u>554</u>	<u>(134)</u>
10. INVESTMENTS		
Listed Investments at 1 January 2022		
at market value	6,782	6,916
Add: Unrealised profit/(loss) in year	<u>554</u>	<u>(134)</u>
Market value at 31 December 2022	<u>7,336</u>	<u>6,782</u>
Historical cost as 31 December 2022	<u>3,001</u>	<u>3,001</u>
11. DEBTORS		
Sundry Debtors	294	623
D2D collections due from Head Office	<u>23,218</u>	<u>23,218</u>
	<u>23,512</u>	<u>23,841</u>
12. CASH AT BANK		
Virgin Charity Deposit Account	82,243	82,243
National Savings Investment Account	52,050	52,045
Current accounts	<u>243,702</u>	<u>244,179</u>
	<u>377,995</u>	<u>378,467</u>
13. CREDITORS		
Other creditors	25	89
Accruals	2,088	1,950
Trade creditors	<u>89</u>	<u>682</u>
	<u>2,202</u>	<u>2,721</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**WALSALL & DISTRICT BRANCH****NOTES TO THE ACCOUNTS (continued)****For the year ended 31 December 2022****14. TAXATION**

The Society is a registered Charity and, accordingly, is exempt from taxation on its income and gains where they are applied for charitable purposes.

15. RELATED PARTY

None of the Trustees were paid any remuneration or expenses by the Branch during the year (2021 - none).

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated Funds			
	General Funds	The Vera Webb Neutering Fund	Re-Homing Fund	Total Funds
	£	£	£	£
Investments	7,336	-	-	7,336
Debtors	23,512	-	-	23,512
Cash at bank	377,995	-	-	377,995
Creditors	(2,202)	-	-	(2,202)
Float	-	-	-	-
	<u>406,641</u>	=	=	<u>406,641</u>

17. MOVEMENT IN FUNDS – UNRESTRICTED FUNDS

	Designated Funds			
	General Funds	The Vera Webb Neutering Fund	Re-Homing Fund	Total Funds
	£	£	£	£
Balance at 1 January 2022	391,786	-	14,683	406,469
Movement in funds for the year	172	-	-	172
Transfer of expenditure relating to Designated Funds	=	=	=	=
Balance at 31 December 2022	<u>391,948</u>	=	<u>14,683</u>	<u>406,641</u>

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
WALSALL & DISTRICT BRANCH**

NOTES TO THE ACCOUNTS (continued)

For the year ended 31 December 2022

18. Volunteers

The branch benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in The Trustees Report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of volunteers is not recognised in the accounts.

19. Contingent Liabilities and Capital Commitments

There are no contingent liabilities or capital commitments relating to the current year or prior year.

20. Legacy

The branch received a legacy during the year, amounting to £3,030.