

Charity registration number: 223 677

# RSPCA - Clwyd and Colwyn Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2015

Aston Hughes & Co  
Chartered Accountant  
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**

|                                    |   |
|------------------------------------|---|
| <b>Charity name</b>                | RSPCA - Clwyd and Colwyn Branch   |
| <b>Charity registration number</b> | 223 677   |
| <b>Principal office</b>            | 1 Vaughan Street<br>Rhyl<br>LL18 1TB  |
| <b>Registered office</b>           | 1 Vaughan Street<br>Rhyl<br>LL18 1TB  |
| <b>Trustees</b>                    | S Moss, Chairwoman<br>I Train, Secretary<br>C Mills, Treasurer (Resigned 3 March 2016)<br>E Evans (Resigned 30 June 2015)<br>M Roberts (Resigned 30 June 2015)<br>S Nowland<br>L Baxendale<br>V Longden (Resigned 30 September 2015)<br>K Longden (Resigned 31 March 2015)<br>N Bridge (Resigned 30 September 2015)<br>K Barlow |
| <b>Accountant</b>                  | Aston Hughes & Co<br>Selby Towers<br>29 Princes Drive<br>Colwyn Bay<br>North Wales<br>LL29 8PE  |

# **RSPCA - Clwyd and Colwyn Branch**

## **Trustees' Report**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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).

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 examine 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 error or fraud
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.

### **OBJECTIVES AND PRINCIPAL ACTIVITIES**

The objectives of the branch are to promote the work of the objectives of the National Society of the RSPCA, with particular reference to the area of the branch.

The key aims are to provide low cost veterinary care to as many members of the public who are on means tested benefit, providing low cost neutering and microchipping for cats and dogs.

The main source of funding for these activities is from the two shops in Old Colwyn and Prestatyn. This income 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.

# **RSPCA - Clwyd and Colwyn Branch**

## **Trustees' Report**

### **ACHIEVEMENTS AND PERFORMANCE**

2015 was another busy year for the branch and its committed volunteers. The need for our services and financial support continues

The Rhyl clinic treated a total of 1642 animals and 639 were treated at the mobile clinic at Peulwys . Our thanks to Jim Mason, veterinary surgeon and his volunteers.

The branch has supported feral cat communities by provided food and trapping, neutering and returning 34 back to their community.

In preparation for the new legislation on Microchipping several microchipping event were held and 245 animals were microchipped.

We have provided assisted costs for 654 neutering's 269 dogs, 380 cats and 5 rabbits. Boarding animals has been a costly business this year with £6,847.40 on cats and £312-00 on a dog. Tighter control on what animals we will board have been introduced in 2016.

In the spring we joined the other 3 branches in North Wales (Wrexham, West Gwynedd and Aberconwy) and the Cats Protection and collectively neutered 1, 380 cats. In light of this success there is now a year round neutering campaign between The cats Protection League, RSPCA Cymru, and The Wales Board. And will commence in 2016.,

In May the branch supported the Bryn Y Maen annual dog show with its plant stall. Blessed with good weather for a change a good day was had by all and our plant stall raised £114-00 for the shelter.

The shops provide a continuing vital contribution to our branch funds and a huge vote of thanks must go to the volunteers for their wonderful work. The Old Colwyn shop had a refurbishment in July organised by Kirsty, the manager form Prestatyn shop All our devoted regulars have been pleased with the" new look" Thanks to Kirsty for the work at Old Colwyn and her own shop in Prestatyn. The Old Colwyn shop had some rewiring work done in November. The lighting upgraded has improved the shop and sorting room we can now see what we are doing!

In October, the branch appointed Kieren Barlow as its part time Volunteer and Events Manager. In the first three months, he exceeded all the target's he had been set.

He has seen all existing volunteers and has established regular communication links with a newsletter. A proper register of volunteers has been established all new volunteers have been interviewed and referenced . He recruited 8 volunteers in the three months October to December.

He established links with six venues, supermarkets and Pets at Home, to hold fund raising events and the provision of animal welfare information and the role of the RSPCA.

### **FINANCIAL REVIEW**

Fund raising is just starting to bring in money and our hope is for that to continue and improve into next year.

In the first quarter of 2016 the Branch identified some irregular financial activity that fell outside the usual Branch payment process. To this end the Branch is working with the bank to investigate these irregularities to understand whether further action needs to be taken.

**RSPCA - Clwyd and Colwyn Branch  
Trustees' Report**

Approved by the Trustees on 23 November 2016 and signed on their behalf by:

.....

I Train  
Trustee

## **RSPCA - Clwyd and Colwyn Branch**

### **Trustees' Responsibilities in relation to the Financial Statements**

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

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;
- 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

# **Independent Examiner's Report to the Trustees of RSPCA - Clwyd and Colwyn Branch**

I report on the accounts of the Trust for the year ended 31 December 2015, 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;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- 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 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 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.

.....  
Andrew Erasmus FCA  
Aston Hughes & Co  
Chartered Accountant

23 November 2016

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



## RSPCA - Clwyd and Colwyn Branch

### Statement of Financial Activities for the Year Ended 31 December 2015

|   | Note | Unrestricted<br>Funds<br>£ | Total Funds<br>2015<br>£ | Total Funds<br>2014<br>£ |
|---|------|----------------------------|--------------------------|--------------------------|
| <b>Incoming resources</b>                               |      |                            |                          |                          |
| Incoming resources from generated funds                 |      |                            |                          |                          |
| Voluntary income  | 2    | 90,748                     | 90,748                   | 36,424                   |
| Activities for generating funds                         | 3    | 65,315                     | 65,315                   | 66,258                   |
| Investment income                                       | 4    | 1,516                      | 1,516                    | 1,416                    |
| Incoming resources from charitable activities           | 5    | 38,532                     | 38,532                   | 34,150                   |
| Total incoming resources                                |      | <u>196,111</u>             | <u>196,111</u>           | <u>138,248</u>           |
| <b>Resources expended</b>                               |      |                            |                          |                          |
| Costs of generating funds                               |      |                            |                          |                          |
| Costs of generating voluntary income                    | 6    | 880                        | 880                      | -                        |
| Fundraising trading: cost of goods sold and other costs | 6    | 44,958                     | 44,958                   | 37,880                   |
| Charitable activities                                   | 6    | 153,309                    | 153,309                  | 118,418                  |
| Governance costs  | 6    | 1,194                      | 1,194                    | 2,620                    |
| Total resources expended                                |      | <u>200,341</u>             | <u>200,341</u>           | <u>158,918</u>           |
| Net outgoing resources before transfers                 |      | (4,230)                    | (4,230)                  | (20,670)                 |
| <b>Transfers</b>  |      |                            |                          |                          |
| Gross transfers between funds                           |      | -                          | -                        | -                        |
| Net movements in funds                                  |      | (4,230)                    | (4,230)                  | (20,670)                 |
| <b>Reconciliation of funds</b>                          |      |                            |                          |                          |
| Total funds brought forward                             |      | 428,319                    | 428,319                  | 448,989                  |
| Total funds carried forward                             |      | <u>424,089</u>             | <u>424,089</u>           | <u>428,319</u>           |

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 9 to 14 form an integral part of these financial statements.

**RSPCA - Clwyd and Colwyn Branch**  
**Balance Sheet as at 31 December 2015**

|   |      | 2015            |                       | 2014           |                       |
|---|------|-----------------|-----------------------|----------------|-----------------------|
|   | Note | £               | £                     | £              | £                     |
| <b>Fixed assets</b>                                   |      |                 |                       |                |                       |
| Tangible assets                                       | 10   |                 | 95,847                |                | 98,941                |
| <b>Current assets</b>                                 |      |                 |                       |                |                       |
| Debtors   | 11   | -               |                       | 1,380          |                       |
| Investments   | 12   | 17,120          |                       | 17,120         |                       |
| Cash at bank and in hand                              |      | 325,386         |                       | 318,096        |                       |
|   |      | <u>342,506</u>  |                       | <u>336,596</u> |                       |
| <b>Creditors: Amounts falling due within one year</b> |      |                 |                       |                |                       |
|   | 13   | <u>(14,264)</u> |                       | <u>(7,218)</u> |                       |
| <b>Net current assets</b>                             |      |                 | <u>328,242</u>        |                | <u>329,378</u>        |
| <b>Net assets</b>                                     |      |                 | <u><u>424,089</u></u> |                | <u><u>428,319</u></u> |
| <b>The funds of the charity:</b>                      |      |                 |                       |                |                       |
| <b>Unrestricted funds</b>                             |      |                 |                       |                |                       |
| Unrestricted income funds                             |      |                 | <u>424,089</u>        |                | <u>428,319</u>        |
| <b>Total charity funds</b>                            |      |                 | <u><u>424,089</u></u> |                | <u><u>428,319</u></u> |

Approved by the Board on 23 November 2016 and signed on its behalf by:

.....

I Train  
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

## **RSPCA - Clwyd and Colwyn Branch**

### **Notes to the Financial Statements for the Year Ended 31 December 2015**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

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

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Further details of each fund are disclosed in note 15.

##### **Incoming resources**

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Shop income is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

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.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **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.

##### **Fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost.

## RSPCA - Clwyd and Colwyn Branch

### Notes to the Financial Statements for the Year Ended 31 December 2015

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#### Depreciation

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:

|   |                      |
|---|----------------------|
| Freehold interest in land and buildings | 2% straight line     |
| Fixtures and fittings                   | 25% reducing balance |

#### Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

#### 2 Voluntary income

|                               | Unrestricted<br>Funds<br>£ | Total Funds<br>2015<br>£ | Total Funds<br>2014<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations and legacies</b> |                            |                          |                          |
| Legacies                      | 49,311                     | 49,311                   | -                        |
| Donations                     | 41,166                     | 41,166                   | 36,157                   |
| Subscriptions                 | 271                        | 271                      | 267                      |
|                               | 90,748                     | 90,748                   | 36,424                   |

#### 3 Activities for generating funds

|                             | Unrestricted<br>Funds<br>£ | Total Funds<br>2015<br>£ | Total Funds<br>2014<br>£ |
|-----------------------------|----------------------------|--------------------------|--------------------------|
| <b>Operating activities</b> |                            |                          |                          |
| Shop income                 | 65,315                     | 65,315                   | 66,258                   |

#### 4 Investment income

|                                | Unrestricted<br>Funds<br>£ | Total Funds<br>2015<br>£ | Total Funds<br>2014<br>£ |
|--------------------------------|----------------------------|--------------------------|--------------------------|
| Income from listed investments | 212                        | 212                      | 213                      |
| Interest receivable            | 1,304                      | 1,304                    | 1,203                    |
|                                | 1,516                      | 1,516                    | 1,416                    |

## RSPCA - Clwyd and Colwyn Branch

### Notes to the Financial Statements for the Year Ended 31 December 2015

..... continued

#### 5 Incoming resources from charitable activities

|                              | Unrestricted<br>Funds<br>£ | Total Funds<br>2015<br>£ | Total Funds<br>2014<br>£ |
|------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Charitable activities</b> |                            |                          |                          |
| Other income                 | 91                         | 91                       | -                        |
| Clinic donations             | 38,401                     | 38,401                   | 34,150                   |
| Pet insurance                | 40                         | 40                       | -                        |
|                              | 38,532                     | 38,532                   | 34,150                   |

#### 6 Total resources expended

|  | Donations and<br>legacies<br>£ | Operating<br>activities<br>£ | Charitable<br>activities<br>£ | Governance<br>£ | Total<br>£ |
|--|--------------------------------|------------------------------|-------------------------------|-----------------|------------|
| <b>Direct costs</b>                      |                                |                              |                               |                 |            |
| Direct costs                             | 880                            | -                            | 124,986                       | -               | 125,866    |
| Wages and salaries                       | -                              | 18,771                       | -                             | -               | 18,771     |
| Sundry expenses                          | -                              | 246                          | 2,154                         | -               | 2,400      |
| Rent and rates                           | -                              | 19,376                       | -                             | -               | 19,376     |
| Water                                    | -                              | -                            | 129                           | -               | 129        |
| Light and heat                           | -                              | 1,303                        | 1,902                         | -               | 3,205      |
| Repairs and<br>maintenance               | -                              | 4,976                        | 2,282                         | -               | 7,258      |
| Depreciation of<br>freehold property     | -                              | -                            | 2,220                         | -               | 2,220      |
| Depreciation of<br>fixtures and fittings | -                              | -                            | 874                           | -               | 874        |
| Travelling                               | -                              | -                            | 4,053                         | -               | 4,053      |
| Insurance                                | -                              | 286                          | -                             | -               | 286        |
| Donations                                | -                              | -                            | 7,689                         | -               | 7,689      |
| Bank charges                             | -                              | -                            | 370                           | -               | 370        |
| Bank interest payable                    | -                              | -                            | 1                             | -               | 1          |
|  | 880                            | 44,958                       | 146,660                       | -               | 192,498    |
| <b>Support costs</b>                     |                                |                              |                               |                 |            |
| Admin and head<br>office                 | -                              | -                            | 6,649                         | -               | 6,649      |
| Accountancy fees                         | -                              | -                            | -                             | 1,194           | 1,194      |
|  | -                              | -                            | 6,649                         | 1,194           | 7,843      |
|  | 880                            | 44,958                       | 153,309                       | 1,194           | 200,341    |

## RSPCA - Clwyd and Colwyn Branch

### Notes to the Financial Statements for the Year Ended 31 December 2015

..... continued

#### 7 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

#### 8 Net outgoing resources

Net outgoing resources is stated after charging:

|   | 2015<br>£     | 2014<br>£     |
|---|---------------|---------------|
| Hire of other assets - operating leases | 19,376        | 14,441        |
| Depreciation of owned assets            | 3,094         | 3,386         |
|   | <u>22,470</u> | <u>17,827</u> |

#### 9 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

|                    | 2015<br>£     | 2014<br>£     |
|--------------------|---------------|---------------|
| Wages and salaries | 18,771        | 20,621        |
|                    | <u>18,771</u> | <u>20,621</u> |

No employee received emoluments of more than £60,000 during the year (2014 - No. 0).

## RSPCA - Clwyd and Colwyn Branch

### Notes to the Financial Statements for the Year Ended 31 December 2015

..... continued

#### 10 Tangible fixed assets

|   | Freehold interest<br>in land and<br>buildings<br>(including<br>heritage assets)<br>£ | Fixtures, fittings<br>and equipment<br>£ | Total<br>£ |
|---|--|--|------------|
| <b>Cost</b>                               |  |  |            |
| As at 1 January 2015 and 31 December 2015 | 110,984  | 16,767                                   | 127,751    |
| <b>Depreciation</b>                       |  |  |            |
| As at 1 January 2015                      | 15,540   | 13,270                                   | 28,810     |
| Charge for the year                       | 2,220  | 874                                      | 3,094      |
| As at 31 December 2015                    | 17,760   | 14,144                                   | 31,904     |
| <b>Net book value</b>                     |  |  |            |
| As at 31 December 2015                    | 93,224   | 2,623                                    | 95,847     |
| As at 31 December 2014                    | 95,444   | 3,497                                    | 98,941     |

#### 11 Debtors

|               | 2015<br>£ | 2014<br>£ |
|---------------|-----------|-----------|
| Trade debtors | -         | 1,380     |

#### 12 Current asset investments

|               | 2015<br>£ | 2014<br>£ |
|---------------|-----------|-----------|
| Cash deposits | 17,120    | 17,120    |

All current asset investments were held in the UK.

#### 13 Creditors: Amounts falling due within one year

|                              | 2015<br>£ | 2014<br>£ |
|------------------------------|-----------|-----------|
| Other creditors              | 9,398     | 1,518     |
| Accruals and deferred income | 4,866     | 5,700     |
|                              | 14,264    | 7,218     |

## RSPCA - Clwyd and Colwyn Branch

### Notes to the Financial Statements for the Year Ended 31 December 2015

..... continued

#### 14 Related parties

##### Controlling entity

The charity is controlled by the trustees.

#### 15 Analysis of funds

|                              | At 1 January<br>2015 | Incoming<br>resources | Resources<br>expended | At 31<br>December<br>2015 |
|------------------------------|----------------------|-----------------------|-----------------------|---------------------------|
|                              | £                    | £                     | £                     | £                         |
| <b>Designated Funds</b>      |                      |                       |                       |                           |
| Neutering                    | 19,999               | -                     | -                     | 19,999                    |
| Feral cats                   | 15,000               | -                     | -                     | 15,000                    |
| Mobile clinic                | 10,000               | -                     | -                     | 10,000                    |
| Volunteer and events manager | 25,000               | -                     | -                     | 25,000                    |
| Welfare clinic               | 140,000              | -                     | -                     | 140,000                   |
| Welfare vouchers             | 5,000                | -                     | -                     | 5,000                     |
|                              | 214,999              | -                     | -                     | 214,999                   |
| <b>General Funds</b>         |                      |                       |                       |                           |
| Unrestricted income fund     | 213,320              | 196,111               | (200,341)             | 209,090                   |
|                              | 428,319              | 196,111               | (200,341)             | 424,089                   |

#### 16 Net assets by fund

|  | Unrestricted<br>Funds | Total Funds 2015 | Total Funds 2014 |
|--|-----------------------|------------------|------------------|
|  | £                     | £                | £                |
| Tangible assets                                | 95,847                | 95,847           | 98,941           |
| Current assets                                 | 342,506               | 342,506          | 336,596          |
| Creditors: Amounts falling due within one year | (14,264)              | (14,264)         | (7,218)          |
| Net assets                                     | 424,089               | 424,089          | 428,319          |