

RSPCA PEMBROKESHIRE BRANCH

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2016

CHARITY NUMBER: 224339

TRUSTEES

Mrs Jean Watson (Chair)

Mrs Joyce Cameron (Secretary)

Mr Ronald Cameron

Miss Sian Rees

INDEPENDENT EXAMINERS

Bevan and Buckland, Chartered Accountants and Registered Auditors, Castle Chambers, 6 Westgate Hill, Pembroke SA71 4LB

BANKERS

HSBC Bank plc, Tudor Square, Tenby, Pembrokeshire SA70 7AG

STRUCTURE, GOVERNANCE AND MANAGEMENT

The branch is constituted as an unincorporated association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches (as updated in 2012). A committee, elected at the AGM 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 hold bi monthly meetings at which decisions are made.

The branch operates within a national network of organisations that pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals.

The network comprises independent branches operating within a defined geographical area for the purposes of fundraising and the provision of animal care facilities and treatments. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches. Representatives of the branches, regional and national organisations meet on an annual basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The branch also has links with other organisations committed to the same objectives.

The trustees actively review the risks which the branch faces on a regular basis through regular meetings of the trustees that cover operational and financial reviews. The trustees also examine other operational and business risks which the branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activity

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITY

The objects of the branch are to promote the work and objects of the National society of the RSPCA – to promote kindness or to suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

The key aim is to support the work of the local inspectorate and to provide proper care by means of welfare provision for animals whose owners cannot afford veterinary treatment.

The Trustees have reviewed the outcomes and achievements of the Branch's objectives and activities for the year to ensure they remain focussed on the charity's aims and continue to deliver benefits to the public. The trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission which can be illustrated as follows:

- The branch supports the local Inspectors by financing the boarding of mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties. The society's inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to the 'prevention or suppression of cruelty' part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to mankind as a whole.
- The branch provides subsidised treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme and through referrals from local Veterinary practices. This work benefits those on means tested benefits and low incomes by giving them financial help to obtain veterinary care for companion animals.

- The branch offers subsidised neutering and micro – chipping of companion animals for owners on low incomes. This helps control the dog and cat populations and promotes responsible pet ownership.
- Free animal care advice is offered to pet owners and talks given by invitation to local school children about caring for pets. These activities benefit the public through the promotion of responsible pet ownership.
- Within the terms of our governing document the branch supports the all Wales regional Board by providing funds for the Wales Inspectorate Boarding scheme, the equine rehoming project, Wales Inspectorate welfare voucher scheme, FIV/Felv testing kits for inspectorate staff, Project support and Development officer and essential items for inspectorate use in rescue of animals.

ACHIEVEMENTS AND PERFORMANCE

The branch has continued to meet all eligible requests for assistance. During 2016 there were 128 animal welfare treatments funded by means of voucher, including neutering, microchipping and veterinary aid. The branch also provided additional assistance for 50 treatments or operations through direct referral from veterinary surgeons or local inspectorate staff. These animals ranged from domestic pets to wild life including badgers, seals and pigeons. During the year the branch funded boarding of local animals removed or picked up by the inspectorate. These animals were housed at Llys Nini animal centre in Swansea prior to being rehomed to new caring owners.

The branch participated in the annual rabbit awareness campaign, collaborating with local veterinary practices to encourage rabbit owners to receive a free health check and either neutering or spaying plus vaccination and microchip as appropriate. In all 66 rabbits received treatment and all participating veterinary practices have praised the scheme for providing assistance to rabbits which are very often a neglected pet.

FINANCES

The total incoming resources for the year amounted to £47,129 and expenditure was £18,429, bringing the surplus for the year to £28,700.

RESERVES POLICY

It is the policy of the branch to maintain the free reserves of the branch at a level equal to one year's unrestricted expenditure. As the charity relies heavily on donations and legacies, both of which can fluctuate enormously from year to year, to fund its animal welfare work in the area it is felt prudent to maintain reserves at this level.

FUTURE PLANS

2016 was a difficult year for the branch with a dwindling number of trustees and the decision was taken by the remaining four active trustees to step down at the end of the

year after a campaign to recruit additional replacement trustees did not succeed as hoped. The result of this is that the branch is placed in to Council trusteeship and RSPCA National trustees act in locum of local trustees whilst the work of the branch is overseen on a day to day basis by Society Regional staff. All animal welfare work previously supported by the branch will continue whilst Society trustees and staff advisers decide how to best go about underpinning activity of the branch going forward.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees to prepare financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs and the net incoming or outgoing resources of the charity for that period. In preparing the financial statements, Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the branch will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

RSPCA (PEMBROKESHIRE BRANCH)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016
REGISTERED CHARITY NUMBER: 224339

BEVAN & BUCKLAND
CHARTERED ACCOUNTANTS &
REGISTERED AUDITORS
CASTLE CHAMBERS
6 WESTGATE HILL
PEMBROKE
PEMBROKESHIRE
SA71 4LB

RSPCA (PEMBROKESHIRE BRANCH)
REPORT AND FINANCIAL STATEMENTS 2016

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RSPCA (PEMBROKESHIRE BRANCH)
OFFICERS AND PROFESSIONAL ADVISERS

Trustees	Joyce Cameron Ronald Cameron Sian Rees Jean Watson
Principal Office	Oratava Pleasant Valley Stepaside Narberth Pembrokeshire
Bankers	HSBC Bank Plc Tudor Square Tenby Pembrokeshire SA70 7AG
Accountant	Bevan & Buckland Chartered Accountants & Registered Auditors Castle Chambers 6 Westgate Hill Pembroke Pembrokeshire SA71 4LB

RSPCA (PEMBROKESHIRE BRANCH)

STATEMENT OF TRUSTEES RESPONSIBILITIES

We are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trustees and of the surplus or deficit of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the charity's assets; and
- taking reasonable steps for the prevention and detection of fraud.

By order of the board

Secretary

Date

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
RSPCA (PEMBROKESHIRE BRANCH)**

We report on the accounts of the Charity for the year ended 31 December 2016, which are set out on the Balance sheet and the Statement of financial activities.

Respective responsibilities of Trustees and examiners

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 period (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 43(3) (a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7) (b) of the 1993 Act); and
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commissioners. 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 account, 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

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

- To keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act.

have not been met; or

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

**Caroline Wheeler
Bevan & Buckland
Registered Auditors &
Chartered Accountants
Castle Chambers
6 Westgate Hill
Pembroke
Pembrokeshire
SA71 4LB**

RSPCA (PEMBROKESHIRE BRANCH)
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2016

	Notes	Unrestricted 2016 £	Restricted 2016 £	Total 2016 £	Total 2015 £
Resources Arising					
Statutory grants & contracts to further the charities objects		22,249	-	22,249	20,483
Donations, legacies & similar incoming resources		24,514	-	24,514	2,139
Other activity to further the charity's objects		-	-	-	-
Activities for generating funds		-	-	-	-
Investment income & interest		366	-	366	382
Other income					
		<u>47,129</u>	<u>-</u>	<u>47,129</u>	<u>23,004</u>
Resources Expended					
Direct charitable expenditure	3	17,180	-	17,180	28,408
Cost of generating funds		-	-	-	-
Activities in furtherance of the charity's objects		-	-	-	-
Support costs	4	1,022	-	1,022	638
Management & administration of the charity	5	227	-	227	208
		<u>18,429</u>	<u>-</u>	<u>18,429</u>	<u>29,254</u>
Net Incoming Resources		28,700	-	28,700	(6,250)
Fund balances brought forward		69,374	-	69,374	75,624
Fund balances carried forward		<u>98,074</u>	<u>-</u>	<u>98,074</u>	<u>69,374</u>

RSPCA (PEMBROKESHIRE BRANCH)

BALANCE SHEET


as at 31 December 2016

	Note	2016		2015	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		89		105
CURRENT ASSETS					
Stocks		306		306	
Cash at bank		99,735		74,513	
Cash in hand		5		5	
Prepayment		-		-	
		<hr/>		<hr/>	
		100,046		74,824	
CURRENT LIABILITIES					
Sundry creditors		(2,061)		(5,555)	
NET CURRENT ASSETS			97,985		69,269
TOTAL ASSETS LESS CURRENT ASSETS			<hr/>		<hr/>
			98,074		69,374
CAPITAL AND RESERVES					
Unrestricted funds			98,074		69,374
Restricted funds			-		-
			<hr/>		<hr/>
			98,074		69,374

Approved by the Trustees on:

Signed on their behalf:

PAUL BAXTER



RSPCA (PEMBROKESHIRE BRANCH)

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2016

1 ACCOUNTING POLICIES

a. Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practices for Charities (Effective 2005).

b. Income

Income represents receipts from all sources, and is included in full in the Statements of Financial Activities when receivable.

c. Resources expended

Resources expended are recognised in the period in which they are incurred.

d. Tangible fixed assets

Depreciation is provided over the estimated lives of the assets. The rates of depreciation are as follows:

Equipment	15 % reducing balance method
Word processor	15 % reducing balance method

e. Grants

Grants are credited to income on receipt.

f. Voluntary income

Voluntary income is received by way of donations, gifts and fundraising events and is included in full on receipt.

g. Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

h. Restricted funds

Restricted funds are incoming resources receivable or generated for the objects of the charity with further specified purposes and are only available for specific expenses or projects namely the running of the groups clinics.

RSPCA (PEMBROKESHIRE BRANCH)

NOTES ON FINANCIAL STATEMENTS

For the year ended 31 December 2016

2 INCOMING RESOURCES

The turnover and net incoming resources is attributable to the principal activity of the charity.

3 DIRECT CHARITABLE EXPENDITURE

	Unrestricted 2016 £	Restricted 2016 £	Total 2016 £	Total 2015 £
Stock movements	-	-	-	-
Vets voucher region scheme	-	-	-	-
Welfare assistance scheme	3,057	-	3,057	996
Legacy Contribution	-	-	-	-
Vets fees and animal comforts	9,387	-	9,387	12,467
Room hire	23	-	23	95
Quota	-	-	-	-
Branch Contribution	4,000	-	4,000	6,500
Board Costs for Wales	-	-	-	6,000
Animal welfare support	-	-	-	-
Microchip purchases	-	-	-	-
Inspector Training	-	-	-	-
Emergency boarding	-	-	-	-
Llys Nini Boarding	713	-	713	2,350
	<u>17,180</u>	<u>-</u>	<u>17,180</u>	<u>28,408</u>

4 SUPPORT COSTS

	Unrestricted 2016 £	Restricted 2016 £	Total 2016 £	Total 2015 £
Sundry expenses	30	-	30	142
Insurance	992	-	992	496
	<u>1,022</u>	<u>-</u>	<u>1,022</u>	<u>638</u>

5 MANAGEMENT & ADMINISTRATION

	Unrestricted 2016 £	Restricted 2016 £	Total 2016 £	Total 2015 £
Administration	61	-	61	50
Accountancy	150	-	150	135
Depreciation	16	-	16	23
	<u>227</u>	<u>-</u>	<u>227</u>	<u>208</u>

RSPCA (PEMBROKESHIRE BRANCH)

NOTES ON FINANCIAL STATEMENTS

31 December 2016

6 OPERATING PROFIT

	2016 £	2015 £
This is stated after charging:-		
Depreciation of own assets	16	23
Accountancy	150	135
	<u> </u>	<u> </u>

7 STAFF COSTS

	2016 £	2015 £
Wages	-	-
	<u> </u>	<u> </u>
No employee received emoluments of more than £50,000		
The average number of employees during the year was:		
Full time	-	-
Part time	-	-
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

8 TANGIBLE FIXED ASSETS

	Inspectors Camcorder £	Word Processor £	Equipment £	TOTAL £
COST				
At 1 January 2016	222	216	280	718
Additions	-	-	-	-
Disposals	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2016	222	216	280	718
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 January 2016	149	202	262	613
Charge for year	11	2	3	16
Elimination on disposals	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2016	160	204	265	629
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 December 2016	62	12	15	89
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2015	73	14	18	105
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

RSPCA (PEMBROKESHIRE BRANCH)

NOTES ON FINANCIAL STATEMENTS

31 December 2016

10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2016 £	Restricted 2016 £	Total 2016 £	Total 2015 £
Tangible Fixed Assets	89	-	89	105
Current Assets	100,046	-	100,046	74,824
Current Liabilities	(2,061)	-	(2,061)	(5,555)
Net Assets	<u>98,074</u>	<u>-</u>	<u>98,074</u>	<u>69,374</u>

11 RECONCILIATION OF MOVEMENTS IN FUNDS

	Unrestricted 2016 £	Restricted 2016 £	Total 2016 £	Total 2015 £
Closing Funds	<u>98,074</u>	<u>-</u>	<u>98,074</u>	<u>69,374</u>

12 No adjustment has been made in the accounts for volunteer hours.

