

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS HEREFORDSHIRE BRANCH

England & Wales · Charity number 223364

Details

Other names	RSPCA - HEREFORDSHIRE BRANCH, RSPCA HEREFORDSHIRE BRANCH
Status	Registered
Legal form	Other
Registered	1963-10-29
Register	View on the Charity Commission register

Contact

Address	37 Broad Street Hereford HR4 9AR
Phone	03003301451
Email	treasurer1@rspcahereford.org.uk
Website	www.rspcahereford.org.uk

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Rehoming of companion animals/pets. Assistance with vet bills for residents on means-tested benefits. Promotion of good animal welfare and pet care, especially through subsidised neutering, micro-chipping etc.

Classification

- **How:** Makes Grants To Individuals, Provides Services
- **What:** Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** HEREFORDSHIRE.
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£77,187	£155,536	-	-
2023-12-31	£104,261	£201,111	-	-
2022-12-31	£127,979	£128,451	-	-
2021-12-31	£91,909	£130,376	-	-
2020-12-31	£104,171	£121,803	-	-

Trustees

Name	Role	Appointed
lucy hurds	Chair	2021-10-05
Duncan James Starling		2018-10-02
Paul Francis Gardner		2017-11-21
ROBERT HENRY TURNER		

Accounts



RSPCA HEREFORDSHIRE BRANCH

CHARITY No 0223364

**TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2024**

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RSPCA HEREFORDSHIRE BRANCH – TRUSTEES’ REPORT 2024

1 LEGAL AND ADMINISTRATIVE INFORMATION

1.1 Status

The RSPCA Herefordshire Branch is an unincorporated charitable association operating as a Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in Herefordshire. It is separately registered with the Charity Commission, number 0223364, and is responsible for raising its own funds.

1.2 Trustees And Management Committee

The Trustees form the Management Committee. The following Trustees were in office during the year.

Chair	L. Hurds
Treasurer	D. Starling
Secretary	K Tillett

Other Members of the Committee

J Carwardine
A Pickering-Gray
R Turner
R. Owens

1.3 Other Significant Information

Senior Staff - Administrator	S. Perks
Shop Manager	S Honeybourne

Principal Address 37 Broad Street, Hereford, HR4 9AR

Bankers CAF Bank Ltd, 28 Kings Hill Ave. West Maling. Kent.
ME19 4JG

2 STRUCTURE, GOVERNANCE AND MANAGEMENT

In accordance with Branch Rules, a management committee, elected at the AGM, governs the Branch and members are Trustees of the Branch. The power of co-opting new Trustees is vested in the elected Trustees. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

The Trustees hold regular meetings at which strategic decisions are made. Day to day running of the Branch is delegated to the Administrator, and the day to day running of the shop delegated to the Shop Manager.

The Trustees actively review the risks which the charity faces through regular meetings of the Trustees that cover operational and financial aspects. The Trustees confirm that they have established systems to mitigate the significant risks, which have been identified as :

- inability to operate the shop because of fire or other destruction;
- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient funds to cover the costs of animal welfare activities.

3 STATEMENT OF TRUSTEES’ RESPONSIBILITY

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 have elected to prepare the financial statements as explained below. 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 1993. 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.

4 OBJECTS AND PUBLIC BENEFIT STATEMENT

The objects of the Branch are to promote the work and objects of the Society - which are to promote kindness and to prevent or 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 Trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on the charitable aims, and continue to deliver benefits to the public. They have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

4.1 Advancement Of Animal Welfare

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

4.2 Charitable Activities Pursued For The Public Benefit

We support our local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals, including - where resources permit - pets whose owners suffer ill health or financial difficulties or pass away. 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 humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means-tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits those on means-tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We re-home animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home to those who could not afford them.

We take steps to reunite lost animals with their owners. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

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

5 ACHIEVEMENTS AND PERFORMANCE

The Branch continues to benefit from the hard work and dedication of its Administrator.

In 2024 we continued to re-home cats and other animals.

. Our website continues to play an important role in all our work, especially in re-homing. Our social media presence, Facebook and Twitter, has grown and plays a major role too. We are very grateful to all those Committee members and other volunteers who contribute to the upkeep and maintenance of the site and social media.

During 2024 we worked hard to deal with the ever-increasing number of requests to take unwanted animals from the public, however our ability to do so was restricted due to falling funds and donations. Although we adhere to national RSPCA priorities to focus on animals rescued from cruelty and neglect, we have continued to help as broadly as possible.

Our shop remains a highly visible focus of our work. As ever, we remain very grateful to all our volunteers for their hard work and dedication.

6 FINANCIAL REPORT

6.1 Basis of Accounts

The accounts for 2024 are included. As previously, the Trustees have decided that the Branch accounts will not be audited but will be subject to an Independent Examination and will use the “Receipts and Payments” format allowed by the Charity Commission for charities of the size and nature of the Branch. This leads to simplicity and reduced professional fees.

The Branch only has Unrestricted funds, which can be used as Trustees see fit. However, certain funds are designated to cover continued operation of the Branch in 2024. These funds are those in the Branch’s annual budget and are intended for this specific purpose.

6.2 Reserves Policy

The Trustees’ reserve policy has been to maintain reserves sufficient to cover at least a year’s expenditure on animal welfare. This has been possible since the Branch has no long-term commitments such as an Animal Centre and can act flexibly. However, recent drops in funds have

Nevertheless, the Trustees believe that a managed reduction in reserves, when the funds are used to promote animal welfare, is legitimate.

6.3 Investment Policy

The Trustees’ investment policy is to focus on investments that achieve as high a return as possible with minimum risk. At the same time, Trustees recognise that enhanced returns can sometimes be obtained from investments with a slightly higher risk. In line with this policy, most investments are in bonds/accounts with bodies covered by the Financial Services Compensation Scheme and within the Scheme’s limits, although where the risk/reward situation is considered acceptable the investment may not be within the Scheme’s limits. A relatively small amount is invested (indirectly) in equities.

6.4 Annual Review

The following sections provide detailed figures. Following the Committee’ decision to use its reserves to fund operating costs, the net operating deficit for the year was -£97K.

Fundraising was difficult but a new schedule of events and the return of supermarket collections helped during 2024.

Income from other sources – the Branch’s share of national activities such as door to door collections – remains a major part of the Branch’s total income and educes slightly in 2024.

Re-homing costs continue to rise in the year, mainly due to an increase in vet costs particularly for medication.

Assistance to qualifying members of the public to treat their own animals increased in the year, again partly due to increased vets costs.

An operating deficit is also expected in 2025 as further reduction in the Branch’s reserves occurs, in the cause of animal welfare. However, the general economic climate remains unhelpful.

The Branch aims to focus on the shop as its prime source of reliable income, while exploiting new fundraising opportunities as much as possible. In this way, it aims to maximise the funds available for animal welfare.

	2024	2023
Operating Costs		
Auditing & Banking	120	80
Admin EXP	1346	2080
Insurance	1036	685
Misc	428	349
Postage & Stationary		52
Phones / web	512	515
Total Admin Costs	3442	3761
Salaries		
Staffing Costs	45741.33	50865
Shop Costs		
CC Handling	272	365
Misc	447	1579
Utilities	4614	5455
Goods for Resale	1150	771
Maintenance		
Rates	1084	963
Rent	29443	29092
Total Shop Costs	37010	38225
INCOME		
Adoption fees	2440	6653
Fundrasisng / Donations	7600	2107
Investment Income	342	1364
Legacies	0	32679
National Collection	21427	23084
Shop Takings	45378	42566
Total Operating Income	77187	108453
EXPENDITURES		
Accomodation	514.67	6653
Vet Fees	32589	49864
Total rehoming	33103.67	56517
Operations Costs	3442	3761
Shop Costs	37010	38227
Payroll Costs	45741.33	48549
Welfare Vouchers	3650	2120
Total Expenditure	155536	149174
Net Operating Receipts	-78349	-97238
Statement of Assets & Liabilities as at 31st Dec 2024		
Caf Ac	1761	34583
Barclays	2176	15662
Investment		
CCLA Fund	9992	42033

ANNEX A – INDEPENDENT EXAMINER'S STATEMENT



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A Independent Examiner's Report

Report to the trustees/
members of

RSPCA HEREFORDSHIRE BRANCH

On accounts for the year
ended

2024

Charity no
(if any)

223364

Set out on pages

8

(Remember to include the page numbers of all supporting sheets)

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended 30/06/2024.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed 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 (~~other than that disclosed below~~) in connection with
the examination which gives me cause to believe that in, any material
respect:

- accounting records were not kept in accordance with section 130 of
the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

3/10/25

Name:

M VINES

Relevant professional
qualification(s) or body
(if any):

Address:

1 WELL GARDENS
HR6 0FA

Accounts



RSPCA HEREFORDSHIRE BRANCH

CHARITY No 0223364

**TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2023**

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Treasurer	D. Starling
Secretary	K Tillett

Other Members of the Committee	J. Gardner
	P. Gardner
	L. Provins
	J Carwardine
	A Pickering-Gray
	R Turner
	R. Owens

1.3 Other Significant Information

Senior Staff - Administrator	S. Perks
Shop Manager	S Morgan

Principal Address	37 Broad Street, Hereford, HR4 9AR
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Bankers	CAF Bank Ltd, 28 Kings Hill Ave. West Maling. Kent. ME19 4JG
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We provide volunteering opportunities for those who wish to support our work, including Trusteeship, fostering and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

5 ACHIEVEMENTS AND PERFORMANCE

The Branch continues to benefit from the hard work and dedication of its Administrator.

In 2023 we continued to re-home dogs, cats and other animals. All these are up on 2022. Our website continues to play an important role in all our work, especially in re-homing. Our social media presence, Facebook and Twitter, has grown and plays a major role too. We are very grateful to all those Committee members and other volunteers who contribute to the upkeep and maintenance of the site and social media.

During 2023 we worked hard to deal with the ever-increasing number of requests to take unwanted animals from the public. Although we adhere to national RSPCA priorities to focus on animals rescued from cruelty and neglect, we have continued to help as broadly as possible.

Our shop remains a highly visible focus of our work. As ever, we remain very grateful to all our volunteers for their hard work and dedication.

6 FINANCIAL REPORT

6.1 Basis of Accounts

The accounts for 2023 are included. As previously, the Trustees have decided that the Branch accounts will not be audited but will be subject to an Independent Examination and will use the “Receipts and Payments” format allowed by the Charity Commission for charities of the size and nature of the Branch. This leads to simplicity and reduced professional fees.

The Branch only has Unrestricted funds, which can be used as Trustees see fit. However, certain funds are designated to cover continued operation of the Branch in 2023.

These funds are those in the Branch’s annual budget and are intended for this specific purpose.

6.2 Reserves Policy

The Trustees’ reserve policy is to maintain reserves sufficient to cover at least a year’s expenditure on animal welfare. This is possible since the Branch has no long-term commitments such as an Animal Centre and can act flexibly. However, investment income from the reserves is a significant source of income, and while this dependency exists, the reserves cannot be reduced unduly.

Nevertheless, the Trustees believe that a managed reduction in reserves, when the funds are used to promote animal welfare, is legitimate.

6.3 Investment Policy

The Trustees’ investment policy is to focus on investments that achieve as high a return as possible with minimum risk. At the same time, Trustees recognise that enhanced returns can sometimes be obtained from investments with a slightly higher risk. In line with this policy, most investments are in bonds/accounts with bodies covered by the Financial Services Compensation Scheme and within the Scheme’s limits, although where the risk/reward situation is considered acceptable the investment may not be within the Scheme’s limits. A relatively small amount is invested (indirectly) in equities.

6.4 Annual Review

The following sections provide detailed figures. Following the Committee' decision to use its reserves to fund operating costs, the net operating deficit for the year was -£97K.

Fundraising was difficult but a new schedule of events and the return of supermarket collections helped during 2023.

Income from other sources – the Branch's share of national activities such as door to door collections – remains a major part of the Branch's total income and educes slightly in 2023.

Re-homing costs continue to rise in the year, mainly due to an increase in vet costs particularly for medication.

Assistance to qualifying members of the public to treat their own animals increased in the year, again partly due to increased vets costs.

An operating deficit is also expected in 2024 as a controlled reduction in the Branch's reserves occurs, in the cause of animal welfare. However, the general economic climate remains unhelpful.

The Branch aims to minimise reliance on legacies and national activities and focus on the shop as its prime source of reliable income, while exploiting new fundraising opportunities as much as possible. In this way, it aims to maximise the funds available for animal welfare.

RSPCA HEREFORDSHIRE BRANCH ACCOUNTS 2023

Operating Costs	2023	2022
Auditing & Banking	80	82
Admin Exp	2080	1421
Insurance	685	645
Miscellaneous	349	160
Postage/ Stationery	52	64
Phones / Web	515	442
Total admin costs	3761	2815
Staff costs	50865	42785
Shop Costs		
CC Handling	365	119
Miscellaneous	1579	1833
Electricity	4839	3609
Till Expenses		1091
Goods for resale	771	810
Maintenance		573
Rates	963	457
Rent	29092	17791
Telephone	294	284
Water Rates	322	234
Total shop costs	38225	21802
INCOME		
Adoption fees	2460	3830
Fundraising/ donations	2107	62
Investment income	1364	1843
Legacies	32679	43159
National collection	23084	24171
Shop Takings	42566	54915
Total operating income	104261	127981

EXPENDITURES

Accommodation	6653	24099
Vets fees	49864	33348
Total re-homing	51937	57447
Payroll	48549	42785
Operations costs	3761	2815
Shop costs	38227	26801
Welfare vouchers	2120	3404
	.	
Total operating expenditure	201111	128453
Net operating receipts	-96850	472

Statement of Assets & Liabilities as at 31st December 2023

Monetary Assets	2023	2022
CAF ACCOUNT	34583	4211
BARCLAYS	15662	37766
	50245	41977
INVESTEMENT		
CCLA FUND	44033	124033

ANNEX A – INDEPENDENT EXAMINER'S STATEMENT



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Herefordshire Branch RSPCA

**On accounts for the year
ended**

2022

**Charity no
(if any)**

223364

Set out on pages

8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (~~other than that disclosed below~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

A. J. Oliver

Date:

03-06-2024

Name:

A. J. OLIVER

**Relevant professional
qualification(s) or body
(if any):**

F.C.A

Address:

117 Hoarwithy Road
Hereford
HR2 6HD

Accounts



RSPCA HEREFORDSHIRE BRANCH

CHARITY No 0223364

**TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2022**

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RSPCA HEREFORDSHIRE BRANCH – TRUSTEES’ REPORT 2022

1 LEGAL AND ADMINISTRATIVE INFORMATION

1.1 Status

The RSPCA Herefordshire Branch is an unincorporated charitable association operating as a Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in Herefordshire. It is separately registered with the Charity Commission, number 0223364, and is responsible for raising its own funds.

1.2 Trustees And Management Committee

The Trustees form the Management Committee. The following Trustees were in office during the year.

Chair	L. Hurds
Treasurer	D. Starling
Secretary	K Tillett

Other Members of the Committee	J. Gardner
	P. Gardner
	L. Provins
	J Carwardine
	A Pickering-Gray
	R Turner
	R. Owens

1.3 Other Significant Information

Senior Staff - Administrator	S. Perks
Shop Manager	S Morgan

Principal Address	37 Broad Street, Hereford, HR4 9AR
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Bankers	CAF Bank Ltd, 28 Kings Hill Ave. West Maling. Kent. ME19 4JG
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2 STRUCTURE, GOVERNANCE AND MANAGEMENT

In accordance with Branch Rules, a management committee, elected at the AGM, governs the Branch and members are Trustees of the Branch. The power of co-opting new Trustees is vested in the elected Trustees. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

The Trustees hold regular meetings at which strategic decisions are made. Day to day running of the Branch is delegated to the Administrator, and the day to day running of the shop delegated to the Shop Manager.

The Trustees actively review the risks which the charity faces through regular meetings of the Trustees that cover operational and financial aspects. The Trustees confirm that they have established systems to mitigate the significant risks, which have been identified as :

- inability to operate the shop because of fire or other destruction;
- loss of reputation through error or fraud;
- loss of income through error or fraud;
- insufficient funds to cover the costs of animal welfare activities.

3 STATEMENT OF TRUSTEES' RESPONSIBILITY

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 have elected to prepare the financial statements as explained below. 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 1993. 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.

4 OBJECTS AND PUBLIC BENEFIT STATEMENT

The objects of the Branch are to promote the work and objects of the Society - which are to promote kindness and to prevent or 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 Trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on the charitable aims, and continue to deliver benefits to the public. They have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

4.1 Advancement Of Animal Welfare

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

4.2 Charitable Activities Pursued For The Public Benefit

We support our local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals, including - where resources permit - pets whose owners suffer ill health or financial difficulties or pass away. 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 humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means-tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits those on means-tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We re-home animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home to those who could not afford them.

We take steps to reunite lost animals with their owners. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

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

5 ACHIEVEMENTS AND PERFORMANCE

The Branch continues to benefit from the hard work and dedication of its Administrator.

In 2022 we continued to re-home dogs, cats and other animals. All these are up on 2021. Our website continues to play an important role in all our work, especially in re-homing. Our social media presence, Facebook and Twitter, has grown and plays a major role too. We are very grateful to all those Committee members and other volunteers who contribute to the upkeep and maintenance of the site and social media.

During 2022 we worked hard to deal with the ever-increasing number of requests to take unwanted animals from the public. Although we adhere to national RSPCA priorities to focus on animals rescued from cruelty and neglect, we have continued to help as broadly as possible.

Our shop remains a highly visible focus of our work. As ever, we remain very grateful to all our volunteers for their hard work and dedication.

6 FINANCIAL REPORT

6.1 Basis of Accounts

The accounts for 2022 are included. As previously, the Trustees have decided that the Branch accounts will not be audited but will be subject to an Independent Examination and will use the “Receipts and Payments” format allowed by the Charity Commission for charities of the size and nature of the Branch. This leads to simplicity and reduced professional fees.

The Branch only has Unrestricted funds, which can be used as Trustees see fit. However, certain funds are designated to cover continued operation of the Branch in 2022.

These funds are those in the Branch’s annual budget and are intended for this specific purpose.

6.2 Reserves Policy

The Trustees’ reserve policy is to maintain reserves sufficient to cover at least a year’s expenditure on animal welfare. This is possible since the Branch has no long-term commitments such as an Animal Centre and can act flexibly. However, investment income from the reserves is a significant source of income, and while this dependency exists, the reserves cannot be reduced unduly.

Nevertheless, the Trustees believe that a managed reduction in reserves, when the funds are used to promote animal welfare, is legitimate.

6.3 Investment Policy

The Trustees’ investment policy is to focus on investments that achieve as high a return as possible with minimum risk. At the same time, Trustees recognise that enhanced returns can sometimes be obtained from investments with a slightly higher risk. In line with this policy, most investments are in bonds/accounts with bodies covered by the Financial Services Compensation Scheme and within the Scheme’s limits, although where the risk/reward situation is considered acceptable the investment may not be within the Scheme’s limits. A relatively small amount is invested (indirectly) in equities.

6.4 Annual Review

The following sections provide detailed figures. Following the Committee' decision to use some of its reserves to fund operating costs, the net operating deficit for the year was £9.5K.

This was offset by a legacy of 43K

Fundraising was difficult but a new schedule of events and the return of supermarket collections is planned for 2023.

Income from other sources – the Branch's share of national activities such as door to door collections – remains a major part of the Branch's total income but remained static in 2022. The contribution from national activities rose and we received another legacy.

Re-homing costs were up somewhat in the year, mainly due to an increase in vet costs particularly for medication.

Assistance to qualifying members of the public to treat their own animals increased in the year, again partly due to increased vets costs.

An operating deficit is also expected in 2023 as a controlled reduction in the Branch's reserves occurs, in the cause of animal welfare. However, the general economic climate remains unhelpful and firm control of expenditure is needed. The Branch aims to minimise reliance on legacies and national activities and focus on the shop as its prime source of reliable income, while exploiting new fundraising opportunities as much as possible. In this way, it aims to maximise the funds available for animal welfare.

RSPCA HEREFORDSHIRE BRANCH ACCOUNTS 2022

Operating Costs	2022	2021
Auditing & Banking	82	96
Admin Exp	1421	2075
Insurance	645	517
Miscellaneous	160	350
Postage/ Stationery	64	35
Salaries	19101	18111
Phones / Web	442	492
Total admin costs	21915	21676

Shop Costs		
CC Handling	119	249
Miscellaneous	1833	667
Electricity	3609	1233
Till Expenses	1091	1224
Goods for resale	810	600
Maintenance	573	394
Rates	457	1122
Rent	17791	24446
Salaries	18884	24577
Telephone	284	144
Water Rates	234	281
Total shop costs	45685	54939

INCOME		
Adoption fees	3830	1040
Fundraising/ donations	62	1190
Investment income	1843	1827
Legacies	43158	9994
National collection	24171	24176
Shop Takings	54915	18462
Shop grants /furlough		35219
Total operating income	127979	91909

EXPENDITURES

Accommodation	24099	22958
Vets fees	33348	27681
Total re-homing	57447	50639
Operations costs	21915	21677
Shop costs	45685	54939
Welfare vouchers	3404	3120
Total operating expenditure	128451	130375
Net operating receipts	-472	-38466

Statement of Assets & Liabilities as at 31st December 2022

Monetary Assets 2022 2021

CAF ACCOUNT	4211	4313
BARCLAYS	37766	2980
	41977	7923

DEPOSIT ACCOUNTS

REDWOOD	22253	57039
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INVESTEMENT

CCLA FUND	124033	123249
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ANNEX A – INDEPENDENT EXAMINER'S STATEMENT



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

Report to the trustees/
members of

Herefordshire Branch RSPCA

On accounts for the year
ended

2022

Charity no
(if any)

223364

Set out on pages

8

(Remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2022.

Responsibilities and
basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (~~other than that disclosed below~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

A.T. Oliver

Date:

23-10-2023

Name:

A.T. OLIVER

Relevant professional
qualification(s) or body
(if any):

F.C.A

Address:

117 Hoarwithy Road
Hereford
HR2 6HD

Accounts



RSPCA HEREFORDSHIRE BRANCH

CHARITY No 0223364

**TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2021**

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RSPCA HEREFORDSHIRE BRANCH – TRUSTEES’ REPORT 2021

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1.1 Status

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Treasurer	D. Starling
Secretary	K Tillett
Other Members of the Committee	J. Gardner P. Gardner L. Provins A Pickering-Gray R Turner R. Owens

1.3 Other Significant Information

Senior Staff - Administrator	S. Perks
Shop Manager	S Morgan
Principal Address	37 Broad Street, Hereford, HR4 9AR
Independent Examiners	Mr A Oliver, 117 Hoarwithy Road Hereford HR2 6HD
Bankers	CAF Bank Ltd, 28 Kings Hill Ave. West Maling. Kent. ME19 4JG

2 STRUCTURE, GOVERNANCE AND MANAGEMENT

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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.

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The objects of the Branch are to promote the work and objects of the Society - which are to promote kindness and to prevent or 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.

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5 ACHIEVEMENTS AND PERFORMANCE

The Branch continues to benefit from the hard work and dedication of its Administrator.

In 2021 we continued to re-home dogs, cats and other animals. All these are up on 2020. Our website continues to play an important role in all our work, especially in re-homing. Our social media presence, Facebook and Twitter, has grown and plays a major role too. We are very grateful to all those Committee members and other volunteers who contribute to the upkeep and maintenance of the site and social media.

During 2021 we worked hard to deal with the ever-increasing number of requests to take unwanted animals from the public. Although we adhere to national RSPCA priorities to focus on animals rescued from cruelty and neglect, we have continued to help as broadly as possible.

Our shop remains a highly visible focus of our work. As ever, we remain very grateful to all our shop volunteers for their hard work and dedication.

6 FINANCIAL REPORT

6.1 Basis of Accounts

The accounts for 2021 are shown below. As previously, the Trustees have decided that the Branch accounts will not be audited but will be subject to an Independent Examination and will use the “Receipts and Payments” format allowed by the Charity Commission for charities of the size and nature of the Branch. This leads to simplicity and reduced professional fees.

The statement from the Independent Examiner is provided in Annex A.

The Branch only has Unrestricted funds, which can be used as Trustees see fit. However, certain funds are designated to cover continued operation of the Branch in 2021.

These funds are those in the Branch’s annual budget and are intended for this specific purpose.

6.2 Reserves Policy

The Trustees’ reserve policy is to maintain reserves sufficient to cover at least a year’s expenditure on animal welfare. This is possible since the Branch has no long-term commitments such as an Animal Centre and can act flexibly. However, investment income from the reserves is a significant source of income, and while this dependency exists, the reserves cannot be reduced unduly.

Nevertheless, the Trustees believe that a managed reduction in reserves, when the funds are used to promote animal welfare, is legitimate.

6.3 Investment Policy

The Trustees’ investment policy is to focus on investments that achieve as high a return as possible with minimum risk. At the same time, Trustees recognise that enhanced returns can sometimes be obtained from investments with a slightly higher risk. In line with this policy, most investments are in bonds/accounts with bodies covered by the Financial Services Compensation Scheme and within the Scheme’s limits, although where the risk/reward situation is considered acceptable the investment may not be within the Scheme’s limits. A relatively small amount is invested (indirectly) in equities.

6.4 Annual Review

The following sections provide detailed figures. Following the Committee' decision to use some of its reserves to fund operating costs, the net operating deficit for the year was £38.4K.

This was offset to some extent by a legacy of 10K and grants and fulough payments of £35K

Fundraising and donations continued to fall in the year, Mainly due to the pandemic and limitations on fundraising.

Income from other sources – the Branch's share of national activities such as door to door collections – remains a major part of the Branch's total income but also decreased in 2021. The contribution from national activities rose and we received another legacy.

Re-homing costs were up somewhat in the year, mainly due to an increase in vet costs particularly for medication.

Assistance to qualifying members of the public to treat their own animals increased somewhat in the year, again partly due to increased vets costs.

An operating deficit is also expected in 2022 as a controlled reduction in the Branch's reserves occurs, in the cause of animal welfare. However, the general economic climate remains unhelpful and firm control of expenditure is needed. The Branch aims to minimise reliance on legacies and national activities and focus on the shop as its prime source of reliable income, while exploiting new fundraising opportunities as much as possible. In this way, it aims to maximise the funds available for animal welfare.

RSPCA HEREFORDSHIRE BRANCH ACCOUNTS 2021

Operating Costs	2021	2020
Auditing & Banking	96	1020
Branch Contributions		3795
Admin Exp	2075	2013
Events / Promotion		
Equipment		186
Room hire		
Insurance	517	461
Miscellaneous	350	264
Postage/ Stationery	36	13
Salaries	18111	15985
Phones / Web	492	
Total admin costs	21677	23737

Shop Costs		
CC Handling	249	540
Miscellaneous	667	
Electricity	1233	1746
Till Expenses	1224	1224
Goods for resale	600	4577
Maintenance	394	1333
Rates	1122	998
Rent	24446	17058
Salaries	24578	25439
Telephone	144	294
Water Rates	281	72
Total shop costs	54938	53281

INCOME		
Adoption fees	1040	2235
Fundraising/ donations	1190	512
Investment income	1827	903
Legacies	9994	35671
National collection	24176	24367
Shop Takings	18463	11501
Shop grants /furlough	35219	28982
Total operating income	91909	104171

EXPENDITURES

	2021	2020
Re-homing Accomodation	22959	11890
Vets fees	27681	29203
Operations costs	21677	23737
Shop costs	54938	52615
Welfare vouchers	3121	4358
Total operating expenditure	130376	121803
Net operating receipts	-38467	-17632

Statement of Assets & Liabilities as at 31st December 2021

Monetary Assets	2021	2020
CAF ACCOUNT	4313	51928
BARCLAYS	7980	4974
	12293	56902
DEPOSIT ACCOUNTS		
REDWOOD	57039	56614
INVESTEMENT		
CCLA FUND	140733	123249

ANNEX A – INDEPENDENT EXAMINER'S STATEMENT



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Herefordshire Branch RSPCA

**On accounts for the year
ended**

2021

**Charity no
(if any)**

223364

Set out on pages

8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (~~other than that disclosed below~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

A. J. Oliver

Date:

23-09-2022

Name:

A. J. OLIVER

**Relevant professional
qualification(s) or body
(if any):**

F.C.A

Address:

117 Hoarwithy Road
Hereford
HR2 6HD

Accounts



RSPCA HEREFORDSHIRE BRANCH

CHARITY No 0223364

**TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2020**

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RSPCA HEREFORDSHIRE BRANCH – TRUSTEES’ REPORT 2020

1 LEGAL AND ADMINISTRATIVE INFORMATION

1.1 Status

The RSPCA Herefordshire Branch is an unincorporated charitable association operating as a Branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in Herefordshire. It is separately registered with the Charity Commission, number 0223364, and is responsible for raising its own funds.

1.2 Trustees And Management Committee

The Trustees form the Management Committee. The following Trustees were in office during the year.

Chair	R. Turner
Treasurer	D. Starling
Secretary	L. Hurds

Other Members of the Committee	J. Gardner
	P. Gardner
	L. Provins
	K. Tillett
	R. Owens

1.3 Other Significant Information

Senior Staff - Administrator	S. Perks
Shop Manager	S Morgan

Principal Address	37 Broad Street, Hereford, HR4 9AR
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Independent Examiners	Mr A Oliver, 117 Hoarwithy Road Hereford HR2 6HD
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Bankers	CAF Bank Ltd, 28 Kings Hill Ave. West Maling. Kent. ME19 4JG
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2 STRUCTURE, GOVERNANCE AND MANAGEMENT

In accordance with Branch Rules, a management committee, elected at the AGM, governs the Branch and members are Trustees of the Branch. The power of co-opting new Trustees is vested in the elected Trustees. All Trustees are briefed on their responsibilities as Trustees prior to their acceptance of the role.

The Trustees hold regular meetings at which strategic decisions are made. Day to day running of the Branch is delegated to the Administrator, and the day to day running of the shop delegated to the Shop Manager.

The Trustees actively review the risks which the charity faces through regular meetings of the Trustees that cover operational and financial aspects. The Trustees confirm that they have established systems to mitigate the significant risks, which have been identified as :

- inability to operate the shop because of fire or other destruction;
- loss of reputation through error or fraud;
- loss of income through error or fraud;

3 STATEMENT OF TRUSTEES' RESPONSIBILITY

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 have elected to prepare the financial statements as explained below. 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 1993. 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.

4 OBJECTS AND PUBLIC BENEFIT STATEMENT

The objects of the Branch are to promote the work and objects of the Society - which are to promote kindness and to prevent or 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 Trustees have reviewed the outcomes and achievements of the objectives and activities for the year, to ensure they remain focused on the charitable aims, and continue to deliver benefits to the public. They have complied with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

4.1 Advancement Of Animal Welfare

Under the Charities Act 2006, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

4.2 Charitable Activities Pursued For The Public Benefit

We support our local RSPCA Inspectors by taking in, free of charge, mistreated or abandoned animals, including - where resources permit - pets whose owners suffer ill health or financial difficulties or pass away. 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 humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. We do this through a voucher scheme. This work benefits those on means-tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. We do this by a voucher scheme. This work helps to control dog/cat populations through neutering and benefits those on means-tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We re-home animals in need at low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to re-home to those who could not afford them.

We take steps to reunite lost animals with their owners. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and to people through road traffic accidents.

We respond to enquiries (both direct and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

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

5 ACHIEVEMENTS AND PERFORMANCE

The Branch continues to benefit from the hard work and dedication of its Administrator.

In 2020 despite Covid 19 restrictions we re-homed dogs, cats and other animals. All these are up on 2019. Our website continues to play an important role in all our work, especially in re-homing. Our social media presence, Facebook and Twitter, has grown and plays a major role too. We are very grateful to all those Committee members and other volunteers who contribute to the upkeep and maintenance of the site and social media.

During 2020, we worked hard to deal with the ever-increasing number of requests to take unwanted animals from the public. Although we adhere to national RSPCA priorities to focus on animals rescued from cruelty and neglect, we have continued to help as broadly as possible.

Our shop remains a highly visible focus of our work however during the pandemic we were closed for lengthy periods on three occasions. Our paid staff were furloughed at this time As ever, we remain very grateful to all our shop volunteers for their hard work and dedication.

6 FINANCIAL REPORT

6.1 Basis of Accounts

The accounts for 2020 are shown below. As previously, the Trustees have decided that the Branch accounts will not be audited but will be subject to an Independent Examination and will use the “Receipts and Payments” format allowed by the Charity Commission for charities of the size and nature of the Branch. This leads to simplicity and reduced professional fees.

The statement from the Independent Examiner is provided in Annex A.

The Branch only has Unrestricted funds, which can be used as Trustees see fit. However, certain funds are designated to cover continued operation of the Branch in 2020.

These funds are those in the Branch’s annual budget and are intended for this specific purpose.

6.2 Reserves Policy

The Trustees’ reserve policy is to maintain reserves sufficient to cover at least a year’s expenditure on animal welfare. This is possible since the Branch has no long-term commitments such as an Animal Centre and can act flexibly. However, investment income from the reserves is a significant source of income, and while this dependency exists, the reserves cannot be reduced unduly.

Nevertheless, the Trustees believe that a managed reduction in reserves, when the funds are used to promote animal welfare, is legitimate.

6.3 Investment Policy

The Trustees’ investment policy is to focus on investments that achieve as high a return as possible with minimum risk. At the same time, Trustees recognise that enhanced returns can sometimes be obtained from investments with a slightly higher risk. In line with this policy, most investments are in bonds/accounts with bodies covered by the Financial Services Compensation Scheme and within the Scheme’s limits, although where the risk/reward

situation is considered acceptable the investment may not be within the Scheme's limits. A relatively small amount is invested (indirectly) in equities.

6.4 Annual Review

The following sections provide detailed figures. Following the Committee's decision to use some of its reserves to fund operating costs, the net operating deficit for the year was £17K. This was offset to some extent by a legacy of £35K and grants and fulough payments of £28K leaving £239K in reserves.

Fundraising and donations continued to fall in the year, Mainly due to the pandemic and limitations on fundraising.

Income from other sources – the Branch's share of national activities such as door to door collections – remains a major part of the Branch's total income but also decreased slightly in 2020. The contribution from national activities rose but legacies were very small.

Re-homing costs were up somewhat in the year, mainly due to an increase in vet costs particularly for medication.

Assistance to qualifying members of the public to treat their own animals increased somewhat in the year, again partly due to increased vets costs.

An operating deficit is also expected in 2021 as a controlled reduction in the Branch's reserves occurs, in the cause of animal welfare. However, the general economic climate remains unhelpful and firm control of expenditure is needed. The Branch aims to minimise reliance on legacies and national activities and focus on the shop as its prime source of reliable income, while exploiting new fundraising opportunities as much as possible. In this way, it aims to maximise the funds available for animal welfare.

6.5 Receipts and Payments for 2020

	2020 (£)	2019 (£)	NOTES
INCOME			
Adoption Fees	2,235	870	
Fund Raising			
Boxes		126	
Store Collections		564	
Donations	512	7,455	
Events/Stall		725	
Sponsorship		3	
Total Fund Raising	2,747	8,747	
Gift Aid			
Shop		1,266	
Cash Donations		16	
Total Gift Aid		1,282	
Investment Income	903	3,394	
Other			
Legacies	35,671	2,080	
National Collection	24,367	26,188	
Pet Insurance			
Subscriptions			
Total Other	60,038	28,268	
Shop Takings	11,501	55,318	
Grants & Furlough	28,982		
Total Operating Income	104,171	98,005	
EXPENDITURE			
Re-homing			
Accommodation	11,890	6,410	
Vets Fees	29,203	16,588	
Total Re-homing	41,093	22,997	
Operating Costs	23,737	21,134	
Shop Costs	52,615	52,881	
VAT - Recoverable		3,318	
Welfare Vouchers	4,358	5,883	
Total Operating Expenditure	121,803	106,212	
NET OPERATING RECEIPTS	-17,632	-8,207	

Operating Costs	2020 (£)	2019 (£)
Auditing & Banking	1,020	1,049
Branch Contribution	3,795	2,394
Admin Expenses	2,013	2,320
Events/Promotion		
Equipment	186	531
Hire of Room, etc		
Insurance	461	
Miscellaneous	264	
Postage/Stationery	13	
Salaries	15,985	14,840
Total Operating Costs	23,737	21,134

Shop Costs	2020 (£)	2010 (£)
CC Handling	540	285
Cleaning		534
Electricity	1,746	1,998
Till Expenses	1,224	1,208
Goods for Resale	4,577	
Maintenance	1,333	450
Miscellaneous	593	476
Rates	998	1,118
Rent	17,058	17,148
Salaries	25,439	24,712
Telephone	294	217
Water Rates	72	384
Total Shop Costs	52,615	47,622

6.6 Statement of Assets and Liabilities at 31 December 2020

	2020 (£)	2019 (£)
MONETARY ASSETS		
WORKING ACCOUNTS		
CAF Cash A/c	51,928	74,124
Barclays Current A/c	4,974	3,261
Total Working Accounts	58,902	77,385
Movement	-18,484	42,109
DEPOSIT ACCOUNTS		
Redwood	56,614	56,097
INVESTMENTS		
CCLA Charities Investment Fund	123,249	115,580
Movement	7,669	
TOTAL MONETARY ASSETS	238,765	294,062
Movement	-10,297	
NON-MONETARY ASSETS		
Cat Pens	11,504	
Miscellaneous small cages	Total value	
Miscellaneous small shop fittings	less than 2,000	

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ANNEX A – INDEPENDENT EXAMINER'S STATEMENT



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's
report on the accounts**

Section A

Independent Examiner's Report

Report to the trustees/
members of

HEREFORDSHIRE BRANCH NSPCA

On accounts for the year
ended

2020

Charity no
(if any)

22 33 64

Set out on pages

9

(Indicate whether to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed:

A. J. Oliver

Date:

20-10-2021

Name:

A. J. OLIVER

Relevant professional
qualification(s) or body
(if any):

F. C. A.

Address:

117 HORNWORTHY ROAD

HARROGATE

HA2 6HD