



**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 (£)
<b>MONETARY ASSETS</b>		
<b>WORKING ACCOUNTS</b>		
CAF Cash A/c	51,928	74,124
Barclays Current A/c	4,974	3,261
	<hr/>	<hr/>
Total Working Accounts	58,902	77,385
Movement	-18,484	42,109
<b>DEPOSIT ACCOUNTS</b>		
Redwood	56,614	56,097
<b>INVESTMENTS</b>		
CCLA Charities Investment Fund	123,249	115,580
Movement	7,669	
<b>TOTAL MONETARY ASSETS</b>	238,765	294,062
Movement	-10,297	
	<hr/>	<hr/>
<b>NON-MONETARY ASSETS</b>		
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

WILTSHIRE BRANCH NSCA

On accounts for the year  
ended

2020

Charity no  
(if any)

22 33 64

Set out on pages

9

(Indicate in brackets 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 HARRINGTON ROAD

HARRINGTON

HR2 6HD