

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS - CLWYD AND COLWYN BRANCH

England & Wales - Charity number 223677

Details

Other names	ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS VALE OF CLWYD AND COLWYN BRANCH, RSPCA - VALE OF CLWYD AND COLWYN BRANCH, RSPCA CLWYD AND COLWYN BRANCH
Status	Registered
Legal form	Other
Registered	1963-11-27
Register	View on the Charity Commission register

Contact

Address	R S P C A 1 Vaughan Street Rhyl LL18 1TB
Phone	01745355798
Email	admin@rspca-clwydandcolwyn.org.uk
Website	https://www.rspca.org.uk/local/clwyd-and-colwyn-branch/

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: We provide a clinic at 1 Vaughan Street, Rhyl, LL18 1TB for eligible people on low income and/or state benefit. We also rescue, rehabilitate and re-home animals in our branch area and support regional initiatives working in partnership with other RSPCA Branches and the National Society.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** RHYL AND EAST DENBIGHSHIRE.
- Conwy
- Denbighshire
- Flintshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£167,139	£239,292	-	-
2023-12-31	£167,139	£239,292	-	-
2022-12-31	£194,915	£220,265	-	-
2021-12-31	£182,820	£227,410	-	-
2020-12-31	£250,999	£215,639	-	-

Trustees

Name	Role	Appointed
LYN BAXENDALE	Chair	
Barbara Roberts		2025-05-29
CAROL ANN ROBERTS BARNETT		2020-03-02
Carol Elizabeth Hazel Fogerty		2024-05-30
Diana Owen Owen		2020-03-25

Accounts

Charity registration number: 223 677

RSPCA - Clwyd and Colwyn Branch

Annual Report and Financial Statements
for the Year Ended 31 December 2024

RSPCA - Clwyd and Colwyn Branch

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RSPCA - Clwyd and Colwyn Branch

Reference and Administrative Details

Trustees	L Baxendale D Williams D Owen C Roberts C Fogerty
Charity Registration Number	223 677
Principal Office	1 Vaughan Street Rhyl LL18 1TB
Independent Examiner	Aston Hughes Ltd Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The objectives of the branch are to promote the work of the objectives of the National Society of the RSPCA, within Clwyd and Colwyn area.

The key aims are to provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Since May 2021 this has been through our clinic, or occasionally, with a voucher scheme for use with private local vets. This work helps those on means tested benefits by giving them financial help to obtain care for their companion animals in need of veterinary treatment.

We also provide a subsidised neutering and microchipping of companion animals which helps to control dog and cat populations and promotes responsible pet ownership.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

2024 was a very challenging year with ever increasing prices for veterinary fees, drugs, equipment, and utilities.

January started off very busy as the clinic was closed for nearly two weeks over the Christmas period. Aura Cucuruzac is currently our main locum vet. However, we are also covered by three other locum vets when Aura is unavailable. The clinic operates on animals Monday to Thursday. Later on in the year the Branch Manager extended the operations of animals to also be done on Fridays, meaning the Clinic extended its operating days to five days per week. The prices for consultations, drugs, and procedures to clients are still below private veterinary practices and there continues to be an ever increasing rise of the cost of veterinary surgeons in the UK.

The clinic remained very busy throughout the rest of 2024.

In January our Vice Chairperson, Sue Foulkes, resigned as a Trustee.

In May, the Trustees made the decision to sell the Branch van, making it impossible to transport animals.

Following several complaints, our Treasurer, Sylvia Moss, resigned in June with immediate effect.

In September, the Trustees made the decision to close our Rhyl shop as we were struggling to find volunteers to open the shop regularly.

The number of animals seen this year is as follows:

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

	2024	2023	2022	2021
Dogs	1,275	1,892	2,094	1,555
Cats	1,465	1,049	974	906
Other	-	56	70	36
Microchipped	106	55	-	
Wildlife numbers				
Accepted	36	145	143	
Transferred	10	60	55	
Released	20	60	52	
PTS	2	21	21	

Number of animals operated on: 416

Cats protection neutering generated £2,620

The Trustees are tremendously proud of the contribution made by the dedicated team of the Clwyd and Colwyn Branch to animal welfare.

Financial review

Principal funding sources

The main source of funding for these activities is from a RSPCA Headquarters grant from the house-to-house collection. This year we received £21,585.

Our other source of income was from the Prestatyn and the Rhyl shop. We also received a donation of £10,000 from Mrs Jenny Nield.

The Branch is grateful to the small group of volunteers that help in the shops and help raise funds for the clinic.

Going concern

The Trustees have assessed the financial position of the Charity and consider that it remains a going concern for the foreseeable future. Despite running a deficit over the past two years, the Charity continues to receive support from donors and funders, ensuring In addition, the Trustees have implemented active cost management measures and continue to explore opportunities for increasing revenue.

The Charity is working on a plan to improve financial sustainability, including diversifying funding sources and strengthening operational efficiencies. Based on these factors, the Trustees are confident in the Charity's ability to meet its obligations and continue its vital work.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The charity (RSPCA Clwyd and Colwyn Branch) is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (updated in 2006, edited in 2012).

Organisational structure

A committee is elected at the AGM and governs the branch, who are trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees regularly review risks which the charity faces on a regular basis covering operational and financial reviews. The trustees also identify other operational and business risks which have been identified as:

1. Inability to operate the shops or the animal welfare clinic due to fire or other destruction.
2. Loss of reputation through fraud or error.
3. Loss of income through fraud or error.
4. Insufficient funds to cover the cost of animal welfare activities.

The trustees hold meetings monthly at which decisions are made. The management of the clinic is delegated to the clinic manager as is the Prestatyn shop.

Trustees who served during the period:

Lynn Baxendale
Sue Foulkes (resigned January 24)
Sylvia Moss (resigned June 24)
Dianna Owen
Carol Roberts (Secretary)
David Williams (Chairman)

The annual report was approved by the trustees of the charity on 27 March 2025 and signed on its behalf by:



.....
C Roberts
Trustee

RSPCA - Clwyd and Colwyn Branch

Statement of Trustees' Responsibilities

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


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 27 March 2025 and signed on its behalf by:


.....
C Roberts
Trustee

RSPCA - Clwyd and Colwyn Branch

Independent Examiner's Report to the trustees of RSPCA - Clwyd and Colwyn Branch

I report to the trustees on my examination of the accounts of RSPCA - Clwyd and Colwyn Branch for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of RSPCA - Clwyd and Colwyn Branch you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

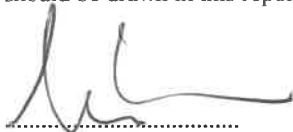
I report in respect of my examination of the RSPCA - Clwyd and Colwyn Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of RSPCA - Clwyd and Colwyn Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Mr Andrew D Erasmus BSc, FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

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

27 March 2025

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted £	Total 2024 £
Income and Endowments from:			
Donations and legacies	2	36,500	36,500
Charitable activities	3	131,638	131,638
Other trading activities	4	11,284	11,284
Investment income	5	8,455	8,455
Total Income		<u>187,877</u>	<u>187,877</u>
Expenditure on:			
Raising funds		(9,755)	(9,755)
Charitable activities		<u>(281,922)</u>	<u>(281,922)</u>
Total Expenditure		<u>(291,677)</u>	<u>(291,677)</u>
Net movement in funds		(103,800)	(103,800)
Reconciliation of funds			
Total funds brought forward		<u>415,522</u>	<u>415,522</u>
Total funds carried forward	16	<u><u>311,722</u></u>	<u><u>311,722</u></u>

The notes on pages 10 to 17 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Note	Unrestricted £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	51,773	51,773
Charitable activities	3	92,125	92,125
Other trading activities	4	13,727	13,727
Investment income	5	9,514	9,514
Total Income		<u>167,139</u>	<u>167,139</u>
Expenditure on:			
Raising funds		(16,316)	(16,316)
Charitable activities		<u>(222,976)</u>	<u>(222,976)</u>
Total Expenditure		<u>(239,292)</u>	<u>(239,292)</u>
Net movement in funds		(72,153)	(72,153)
Reconciliation of funds			
Total funds brought forward		<u>486,440</u>	<u>486,440</u>
Total funds carried forward	16	<u>414,287</u>	<u>414,287</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 16.


The notes on pages 10 to 17 form an integral part of these financial statements.


RSPCA - Clwyd and Colwyn Branch

(Registration number: 223 677)
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	194,419	203,420
Current assets			
Cash at bank and in hand	14	126,061	223,958
Creditors: Amounts falling due within one year	15	<u>(8,758)</u>	<u>(13,091)</u>
Net current assets		<u>117,303</u>	<u>210,867</u>
Net assets		<u>311,722</u>	<u>414,287</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>311,722</u>	<u>414,287</u>
Total funds	16	<u>311,722</u>	<u>414,287</u>

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 27 March 2025 and signed on their behalf by:


.....
D Owen
Trustee


.....
C Roberts
Trustee

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA - Clwyd and Colwyn Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Shop income is recognised as earned (that is, as the related goods or services are provided). Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line basis

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Furniture and equipment	33% straight line basis on office equipment and 25% reducing balance method on fixtures & fittings
Motor vehicles	25% straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	35,737	35,737	29,162
Legacies	-	-	22,336
Regular giving and capital donations	763	763	275
	36,500	36,500	51,773

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Clinic donations	131,638	131,638	92,125

4 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Trading income;			
Shop income from sale of donated goods and services	11,284	11,284	13,727
	11,284	11,284	13,727

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	8,455	8,455	9,514

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Veterinary fees and drugs		120,646	120,646	94,176
Welfare assistance		13,959	13,959	16,430
Mobile clinic		28,572	28,572	2,088
Motor expenses		401	401	1,451
Rates		1,336	1,336	1,608
Light and heat		4,544	4,544	4,279
Repairs and maintenance		1,200	1,200	467
Insurance		2,285	2,285	719
Telephone and fax		2,675	2,675	1,984
Computer software and maintenance costs		2,070	2,070	1,324
Printing, postage and stationery		2,217	2,217	489
Sundry expenses		223	223	309
Travel and subsistence		548	548	-
Legal and professional fees		137	137	8,261
Bank charges		2,369	2,369	1,742
Depreciation, amortisation and other similar costs		3,751	3,751	13,168
Staff costs		93,714	93,714	73,407
Governance costs		1,275	1,275	1,074
		281,922	281,922	222,976

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	<u>1,275</u>	<u>1,275</u>	<u>1,074</u>
	<u>1,275</u>	<u>1,275</u>	<u>1,074</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024	2023
	£	£
Loss on disposal of fixed assets held for the charity's own use	(5,250)	86
Depreciation of fixed assets	9,001	13,082
	9,001	13,082

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	89,647	70,380
Social security costs	1,728	1,285
Pension costs	2,339	1,742
	93,714	73,407

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Clinic	-	3

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	1,275	1,074

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	246,802	56,127	7,594	310,523
Additions	(4,936)	-	-	(4,936)
Disposals	-	-	(7,594)	(7,594)
At 31 December 2024	<u>241,866</u>	<u>56,127</u>	<u>-</u>	<u>297,993</u>
Depreciation				
At 1 January 2024	47,447	52,062	7,594	107,103
Charge for the year	-	4,065	-	4,065
Eliminated on disposals	-	-	(7,594)	(7,594)
At 31 December 2024	<u>47,447</u>	<u>56,127</u>	<u>-</u>	<u>103,574</u>
Net book value				
At 31 December 2024	<u>194,419</u>	<u>-</u>	<u>-</u>	<u>194,419</u>
At 31 December 2023	<u>199,355</u>	<u>4,065</u>	<u>-</u>	<u>203,420</u>

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>126,061</u>	<u>223,958</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	-	1,057
VAT grant repayable	5,888	66
Other creditors	1	-
Accruals	<u>2,869</u>	<u>11,968</u>
	<u>8,758</u>	<u>13,091</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

16 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	415,522	187,877	(291,677)	311,722
	<u>415,522</u>	<u>187,877</u>	<u>(291,677)</u>	<u>311,722</u>
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted				
<i>Unrestricted general funds</i>				
General funds	486,440	167,139	(239,292)	414,287
	<u>486,440</u>	<u>167,139</u>	<u>(239,292)</u>	<u>414,287</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	194,419	194,419
Current assets	126,061	126,061
Current liabilities	(8,758)	(8,758)
Total net assets	<u>311,722</u>	<u>311,722</u>
	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	203,420	203,420
Current assets	223,958	223,958
Current liabilities	(13,091)	(13,091)
Total net assets	<u>414,287</u>	<u>414,287</u>

Accounts

Charity registration number: 223 677

RSPCA - Clwyd and Colwyn Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2023

RSPCA - Clwyd and Colwyn Branch

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RSPCA - Clwyd and Colwyn Branch

Reference and Administrative Details

Trustees	S Moss I Train L Baxendale S Foulkes D Williams D Owen C Roberts
Charity Registration Number	223 677
Principal Office	1 Vaughan Street Rhyl LL18 1TB
Independent Examiner	Aston Hughes Ltd Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The objectives of the branch are to promote the work of the objectives of the National Society of the RSPCA, within Clwyd and Colwyn area.

The key aims are to provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Since May 2021 this has been through our clinic, or occasionally, with a voucher scheme for use with private local vets. This work helps those on means tested benefits by giving them financial help to obtain care for their companion animals in need of veterinary treatment.

We also provide a subsidised neutering and microchipping of companion animals which helps to control dog and cat populations and promotes responsible pet ownership.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

2023 was a very challenging year with ever increasing prices for drugs, equipment, and utilities. January started off very quiet even though the clinic was closed for nearly two weeks over the Christmas period. Paul Mayers is still our main vet. However, we are also covered by Aura Cucuruzac when Paul is unavailable. The clinic operates on animals Monday to Wednesday with a full day of consultations on Thursdays. Later on in the year the Branch Manager extended the operations of animals to also be done on Thursdays, meaning the Clinic extended its operating days to four days per week. The prices for consultations, drugs, and procedures to clients are still below private veterinary practices and there continued to be an acute shortage of veterinary surgeons in the UK.

The clinic remained very busy throughout the rest of 2023.

Our long-term Secretary, Irene Train, retired at our AGM in April. The Trustees thanked Irene for all her years of hard work and commitment to the branch. All Trustees wished Irene a long and happy retirement.

At the AGM Carol Roberts put herself forward to become Branch Secretary. All Trustees thanked Carol for taking on this commitment and wished her well in her role as Secretary.

The number of animals seen this year is as follows:

	2023	2022	2021	2020
Dogs	1,892	2,094	1,555	2,171
Cats	1,049	974	906	1,255
Other	56	70	36	38
Microchipped	55	-	-	
Wildlife numbers				

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Accepted	145	143
Transferred	60	55
Released	60	52
PTS	25	21

Number of animals operated on: 255 (263 separate operations)

Cats protection neutering generated £6,290.

The Trustees are tremendously proud of the contribution made by the dedicated team of the Clwyd and Colwyn Branch to animal welfare.

Financial review

The Branch has become a victim of its own success with more people using the clinic. However, with soaring prices it has been increasingly difficult to ensure that the prices that are being charged are within the means of the clients. This, allied to the maintenance cost of the building and adhering to fire and building regulations, have had a significant impact on our resources.

2024 will be a very challenging financial year for the Branch.

Carol Roberts has again secured a grant of £2,500 from the Rhyl Flats Windfarm to go toward offering supporting financial welfare to clients in need. Carol also applied for two separate grants of £500 from Head Office.

Principal funding sources

The main source of funding for these activities is from a RSPCA Headquarters grant from the house to-house collection. This year we received £22,543.

Our other source of income was from the Prestatyn and the Rhyl shop. We also received a legacy of £21,825 from Ms Hilda Marian Jones.

The Branch is grateful to the small group of volunteers that help in the shops and help raise funds for the clinic.

Structure, governance and management

Nature of governing document

The charity (RSPCA Clwyd and Colwyn Branch) is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (updated in 2006, edited in 2012).

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Organisational structure

A committee is elected at the AGM and governs the branch, who are trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees regularly review risks which the charity faces on a regular basis covering operational and financial reviews. The trustees also identify other operational and business risks which have been identified as:

1. Inability to operate the shops or the animal welfare clinic due to fire or other destruction.
2. Loss of reputation through fraud or error.
3. Loss of income through fraud or error.
4. Insufficient funds to cover the cost of animal welfare activities.

The trustees hold meetings monthly at which decisions are made. The management of the clinic is delegated to the clinic manager as is the Prestatyn shop.

Trustees who served during the period:

Lynn Baxendale
Sue Foulkes
Sylvia Moss (Treasurer)
Dianna Owen
Carol Roberts (Secretary)
Irene Train (resigned 27 April 23)
David Williams (Chairman)

The annual report was approved by the trustees of the charity on 29 February 2024 and signed on its behalf by:



.....
C Roberts
Trustee

RSPCA - Clwyd and Colwyn Branch

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 29 February 2024 and signed on its behalf by:

.....*C Roberts*.....
C Roberts
Trustee

RSPCA - Clwyd and Colwyn Branch

Independent Examiner's Report to the trustees of RSPCA - Clwyd and Colwyn Branch

I report to the trustees on my examination of the accounts of RSPCA - Clwyd and Colwyn Branch for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of RSPCA - Clwyd and Colwyn Branch you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

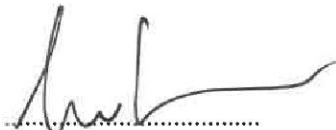
I report in respect of my examination of the RSPCA - Clwyd and Colwyn Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of RSPCA - Clwyd and Colwyn Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Mr Andrew D Erasmus BSc, FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

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

29 March 2024

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted £	Total 2023 £
Income and Endowments from:			
Donations and legacies	2	51,773	51,773
Charitable activities	3	92,125	92,125
Other trading activities	4	13,727	13,727
Investment income	5	9,514	9,514
Total Income		167,139	167,139
Expenditure on:			
Raising funds		(16,316)	(16,316)
Charitable activities		(222,976)	(222,976)
Total Expenditure		(239,292)	(239,292)
Net movement in funds		(72,153)	(72,153)
Reconciliation of funds			
Total funds brought forward		486,440	486,440
Total funds carried forward	16	414,287	414,287
		Unrestricted	Total
	Note	£	2022
		£	£
Income and Endowments from:			
Donations and legacies	2	85,906	85,906
Charitable activities	3	89,922	89,922
Other trading activities	4	16,602	16,602
Investment income	5	2,485	2,485
Total Income		194,915	194,915
Expenditure on:			
Raising funds		(14,259)	(14,259)
Charitable activities		(206,006)	(206,006)
Total Expenditure		(220,265)	(220,265)
Net movement in funds		(25,350)	(25,350)
Reconciliation of funds			
Total funds brought forward		511,790	511,790
Total funds carried forward	16	486,440	486,440

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

The notes on pages 9 to 15 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

(Registration number: 223 677)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	203,420	224,088
Current assets			
Cash at bank and in hand	14	223,958	269,962
Creditors: Amounts falling due within one year	15	<u>(13,091)</u>	<u>(7,610)</u>
Net current assets		<u>210,867</u>	<u>262,352</u>
Net assets		<u>414,287</u>	<u>486,440</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>414,287</u>	<u>486,440</u>
Total funds	16	<u>414,287</u>	<u>486,440</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 29 February 2024 and signed on their behalf by:



.....
S Moss
Trustee

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA - Clwyd and Colwyn Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Shop income is recognised as earned (that is, as the related goods or services are provided). Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line basis
Furniture and equipment	33% straight line basis on office equipment and 25% reducing balance method on fixtures & fittings
Motor vehicles	25% straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from individuals	29,162	29,162	29,591
Legacies	22,336	22,336	55,630
Regular giving and capital donations	275	275	685
	51,773	51,773	85,906

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Clinic donations	92,125	92,125	89,922
	92,125	92,125	89,922

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Trading income;			
Shop income from sale of donated goods and services	13,727	13,727	16,602
	13,727	13,727	16,602

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	9,514	9,514	2,485
	9,514	9,514	2,485

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Expenditure on charitable activities

Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Veterinary fees and drugs	94,176	94,176	73,209
Welfare assistance	16,430	16,430	9,000
Mobile clinic	2,088	2,088	6,000
Motor expenses	1,451	1,451	4,255
Rates	1,608	1,608	2,215
Light and heat	4,279	4,279	2,893
Repairs and maintenance	467	467	8,455
Travelling	-	-	150
Insurance	719	719	1,979
Telephone and fax	1,984	1,984	1,618
Computer software and maintenance costs	1,324	1,324	1,299
Printing, postage and stationery	489	489	765
Sundry expenses	309	309	5,427
Legal and professional fees	8,261	8,261	795
Bank charges	1,742	1,742	2,284
Depreciation, amortisation and other similar costs	13,168	13,168	14,955
Staff costs	73,407	73,407	69,706
Governance costs	1,074	1,074	1,001
	<u>222,976</u>	<u>222,976</u>	<u>206,006</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,074	1,074	1,001
	<u>1,074</u>	<u>1,074</u>	<u>1,001</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023	2022
	£	£
Loss on disposal of fixed assets held for the charity's own use	86	(1,131)
Depreciation of fixed assets	13,082	16,086
	13,082	16,086

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	70,380	66,424
Social security costs	1,285	1,213
Pension costs	1,742	2,069
	73,407	69,706

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Clinic	3	3

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	1,074	1,001

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	246,802	56,127	17,709	320,638
Disposals	-	-	(10,115)	(10,115)
At 31 December 2023	<u>246,802</u>	<u>56,127</u>	<u>7,594</u>	<u>310,523</u>
Depreciation				
At 1 January 2023	42,511	43,916	10,123	96,550
Charge for the year	4,936	8,146	(2,529)	10,553
At 31 December 2023	<u>47,447</u>	<u>52,062</u>	<u>7,594</u>	<u>107,103</u>
Net book value				
At 31 December 2023	<u>199,355</u>	<u>4,065</u>	<u>-</u>	<u>203,420</u>
At 31 December 2022	<u>204,291</u>	<u>12,211</u>	<u>7,586</u>	<u>224,088</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>223,958</u>	<u>269,962</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,057	1,352
VAT grant repayable	66	870
Accruals	<u>11,968</u>	<u>5,388</u>
	<u>13,091</u>	<u>7,610</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

16 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	486,440	167,139	(239,292)	414,287
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted				
<i>Unrestricted general funds</i>				
General funds	511,790	194,915	(220,265)	486,440

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	203,420	203,420
Current assets	223,958	223,958
Current liabilities	(13,091)	(13,091)
Total net assets	414,287	414,287
	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	224,088	224,088
Current assets	269,962	269,962
Current liabilities	(7,610)	(7,610)
Total net assets	486,440	486,440

Accounts

Charity registration number: 223 677

RSPCA - Clwyd and Colwyn Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2022

RSPCA - Clwyd and Colwyn Branch

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RSPCA - Clwyd and Colwyn Branch

Reference and Administrative Details

Trustees	S Moss I Train L Baxendale S Foulkes D Williams D Owen C Roberts
Charity Registration Number	223 677
Principal Office	1 Vaughan Street Rhyl LL18 1TB
Independent Examiner	Aston Hughes Ltd Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The objectives of the branch are to promote the work of the objectives of the National Society of the RSPCA, within Clwyd and Colwyn area.

The key aims are to provide subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. Since May 2021 this has been through our clinic, or occasionally, with a voucher scheme for use with private local vets. This work helps those on means tested benefits by giving them financial help to obtain care for their companion animals in need of veterinary treatment.

We also provide a subsidised neutering and microchipping of companion animals which helps to control dog and cat populations and promotes responsible pet ownership.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

2022 has been a very challenging year with ever increasing prices for drugs, equipment, and utilities. The year started with another lockdown which continued until late April before some relaxation of rules occurred and we could finally get back to more normal activities. This included moving away from purely emergency work to being able to provide routine consultations and bringing some much needed income.

In January Olaz Inglasias left the branch to work in a larger veterinary practice. We were very fortunate to find Paul Mayers who had recently taken early retirement and agreed to work for us two days a week. Later he agreed to a further day to undertake more clinical procedures. He has proved to be a welcome addition to the team doing some complex surgery that previously we had to outsource to private vets. He was joined by John Barton and Auras Cucuruzac who worked one day a week. All three acted as locums thus reducing the overall cost to the branch.

In June we received the delayed delivery of the Xray machine. This cost more than originally quoted. The branch is very grateful to West Gwynedd branch who donated £10,000 towards the cost of this equipment. Following a visit from the Radiation Protection Advisor, Peter Crocket, we were required to do some remedial work to the doors and some surrounding areas adjacent to the Xray machine.

Fire regulations : following a visit from the fire service it was discovered that the loft area between Vaughan street and Bedford street properties had no dividing wall. Quotes for the work had to be sought. More unexpected expense.

In June the treasurer reported that the clinic was running at a loss of £10,000-00 per month and we had to draw down from our CCLA fund. At this stage the branch had two years operating costs. Regrettably we had to increase the prices for consultations, drugs, and procedures to clients. We are still below private veterinary practices and the new charity that opened in Rhyl, The Animal Trust.

There is an acute shortage of veterinary practitioner in the UK. As a result Vets Now, the practice that we use for our out of hours service had to close for one week as they could not find veterinary cover.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Wrexham Deeside branch no longer has any trustees. The Wales Cymru board appointed three members to oversee the branch activities along with Gavin Bevan, Senior Branch partnership manager. An invitation came from The Welsh board appointed trustees for branches in North Wales to apply to merge with Wrexham Deeside. Clwyd and Colwyn trustees agreed to express an interest in a merger as our boundaries are contiguous with Wrexham Deeside. A business plan was compiled and submitted and a meeting took place on 30th September with the Welsh Board appointed trustees. We were later told that our business plan was accepted and the formal process of merging two branches could proceed.

By September it was becoming clear that our expenditure was exceeding our income and radical steps were needed to reduce our costs. The first step was to discontinue our contribution to the mobile clinic at the end of the five year contract in December 2022. This would save £10,00-00 per annum. The decision to make member of staff redundant was discussed by all the trustees. The member of staff was chosen as the post would not affect the function of the clinic. This would save the branch £17,800-00 per annum. The unanimous decision was take to make the post redundant from 1st December 2022. All the government guidance was adhered to for the process of making redundancies.

The number of animals seen this year is as follows:

	2022	2021	2020	2019
Dogs	2,094	1,555	2,171	1,591
Cats	974	906	1,255	1,050
Other	70	36	38	75
Microchipped	-	-	-	294

Wildlife numbers

Accepted 143

Transferred 55

Released 52

PTS 21

Number of animals operated on: 496 (598 separate operations)

Cats protection neutering generated £4,400.

The Trustees are tremendously proud of the contribution made by the dedicated team of the Clwyd and Colwyn Branch to animal welfare.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Financial review

The branch has become a victim of its success with more people using the clinic. However with soaring prices it has been increasingly difficult to ensure that the prices that are being charged are within the means of the clients. This, allied to the maintenance cost of the building and adhering to fire and building regulations, have had a significant impact on our resources. 2023 will be a very challenging year for the branch.

Carol Roberts has again secured a grant of £2,500-00 from the Rhyl Flats Windfarm to go toward animal feed for the food banks. Well done and thanks to Carol.

Principal funding sources

The main source of funding for these activities is from a RSPCA Headquarters grant from the house-to-house collection. This year we received £22,667. Our other source of income was from the Prestatyn and the new Rhyl shop which have slowly returned to normal operation following Covid restrictions during 2020 and 2021. The branch is grateful to the small group of volunteers that help in the shops and help raise funds for the clinic. Carol, one of the trustees has managed to obtain grants for £2,500-00 from Rhyl windfarms. This has gone to provide food for the branch's food bank.

Structure, governance and management

Nature of governing document

The charity (RSPCA Clwyd and Colwyn Branch) is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (updated in 2006).

Organisational structure

A committee is elected at the AGM and governs the branch, who are trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees regularly review risks which the charity faces on a regular basis covering operational and financial reviews. The trustees also identify other operational and business risks which have been identified as:

1. Inability to operate the shops or the animal welfare clinic due to fire or other destruction.
2. Loss of reputation through fraud or error.
3. Loss of income through fraud or error.
4. Insufficient funds to cover the cost of animal welfare activities.

The trustees hold meetings alternate months at which decisions are made. The management of the clinic is delegated to the clinic manager as is the Prestatyn shop.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report (continued)

Trustees who served during the period:

Lynn Baxendale
Philomena Denehy (resigned 1 April 2022)
Elaine Evans (resigned 1 December 2022)
Sue Foulkes
Sylvia Moss (Treasurer)
Dianna Owen
Carol Roberts
Irene Train (Secretary)
David Williams (Chairman)

The annual report was approved by the trustees of the charity on 30 March 2023 and signed on its behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- 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.

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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 30 March 2023 and signed on its behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Independent Examiner's Report to the trustees of RSPCA - Clwyd and Colwyn Branch

I report to the trustees on my examination of the accounts of RSPCA - Clwyd and Colwyn Branch for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of RSPCA - Clwyd and Colwyn Branch 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 RSPCA - Clwyd and Colwyn Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of RSPCA - Clwyd and Colwyn Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Mr Andrew D Erasmus BSc, FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

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

30 March 2023

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted £	Total 2022 £
Income and Endowments from:			
Donations and legacies	2	85,906	85,906
Charitable activities	3	89,922	89,922
Other trading activities	4	16,602	16,602
Investment income	5	<u>2,485</u>	<u>2,485</u>
Total Income		<u>194,915</u>	<u>194,915</u>
Expenditure on:			
Raising funds		(14,259)	(14,259)
Charitable activities		<u>(206,006)</u>	<u>(206,006)</u>
Total Expenditure		<u>(220,265)</u>	<u>(220,265)</u>
Net movement in funds		(25,350)	(25,350)
Reconciliation of funds			
Total funds brought forward		<u>511,790</u>	<u>511,790</u>
Total funds carried forward	16	<u><u>486,440</u></u>	<u><u>486,440</u></u>
		Unrestricted	Total
	Note	£	2021
			£
Income and Endowments from:			
Donations and legacies	2	38,104	38,104
Charitable activities	3	118,499	118,499
Other trading activities	4	26,215	26,215
Investment income	5	<u>1</u>	<u>1</u>
Total Income		<u>182,819</u>	<u>182,819</u>
Expenditure on:			
Raising funds		(13,784)	(13,784)
Charitable activities		<u>(227,410)</u>	<u>(227,410)</u>
Total Expenditure		<u>(241,194)</u>	<u>(241,194)</u>
Net movement in funds		(58,375)	(58,375)
Reconciliation of funds			
Total funds brought forward		<u>570,165</u>	<u>570,165</u>
Total funds carried forward	16	<u><u>511,790</u></u>	<u><u>511,790</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 11 to 18 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

The funds breakdown for 2021 is shown in note 16.

The notes on pages 11 to 18 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

**(Registration number: 223 677)
Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	224,088	230,595
Current assets			
Cash at bank and in hand	14	269,962	290,078
Creditors: Amounts falling due within one year	15	<u>(7,610)</u>	<u>(8,883)</u>
Net current assets		<u>262,352</u>	<u>281,195</u>
Net assets		<u>486,440</u>	<u>511,790</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>486,440</u>	<u>511,790</u>
Total funds	16	<u>486,440</u>	<u>511,790</u>

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 30 March 2023 and signed on their behalf by:

.....
I Train
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA - Clwyd and Colwyn Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Shop income is recognised as earned (that is, as the related goods or services are provided). Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line basis

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Furniture and equipment	33% straight line basis on office equipment and 25% reducing balance method on fixtures & fittings
Motor vehicles	25% straight line basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	29,591	29,591	37,804
Legacies	55,630	55,630	-
Regular giving and capital donations	685	685	300
	85,906	85,906	38,104

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Clinic donations	89,922	89,922	118,499
	89,922	89,922	118,499

4 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trading income;			
Shop income from sale of donated goods and services	16,602	16,602	16,215
Covid grant income	-	-	10,000
	16,602	16,602	26,215

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2,485	2,485	1
	2,485	2,485	1

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Veterinary fees and drugs		73,209	73,209	42,310
Welfare assistance		9,000	9,000	42,112
Mobile clinic		6,000	6,000	-
Motor expenses		4,255	4,255	3,493
Rates		2,215	2,215	1,382
Light and heat		2,893	2,893	2,654
Repairs and maintenance		8,455	8,455	1,896
Travelling		150	150	312
Insurance		1,979	1,979	622
Telephone and fax		1,618	1,618	2,170
Computer software and maintenance costs		1,299	1,299	1,632
Printing, postage and stationery		765	765	552
Sundry expenses		5,427	5,427	895
Legal and professional fees		795	795	-
Bank charges		2,284	2,284	2,412
Depreciation, amortisation and other similar costs		14,955	14,955	16,779
Staff costs		69,706	69,706	107,049
Governance costs		1,001	1,001	1,140
		206,006	206,006	227,410

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,001	1,001	1,140
	<u>1,001</u>	<u>1,001</u>	<u>1,140</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	(1,131)	-
Depreciation of fixed assets	<u>16,086</u>	<u>16,779</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	66,424	98,184
Social security costs	1,213	5,402
Pension costs	<u>2,069</u>	<u>3,463</u>
	<u>69,706</u>	<u>107,049</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Clinic	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>1,001</u>	<u>1,140</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	246,802	56,127	9,744	312,673
Additions	-	-	10,115	10,115
Disposals	-	-	(2,150)	(2,150)
At 31 December 2022	<u>246,802</u>	<u>56,127</u>	<u>17,709</u>	<u>320,638</u>
Depreciation				
At 1 January 2022	37,575	35,770	8,733	82,078
Charge for the year	4,936	8,146	3,004	16,086
Eliminated on disposals	-	-	(1,614)	(1,614)
At 31 December 2022	<u>42,511</u>	<u>43,916</u>	<u>10,123</u>	<u>96,550</u>
Net book value				
At 31 December 2022	<u>204,291</u>	<u>12,211</u>	<u>7,586</u>	<u>224,088</u>
At 31 December 2021	<u>209,227</u>	<u>20,357</u>	<u>1,011</u>	<u>230,595</u>

14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>269,962</u>	<u>290,078</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,352	1,305
VAT grant repayable	870	-
Accruals	<u>5,388</u>	<u>7,578</u>
	<u>7,610</u>	<u>8,883</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

16 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	511,790	194,915	(220,265)	486,440
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted				
<i>Unrestricted general funds</i>				
General funds	570,165	182,819	(241,194)	511,790

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	224,088	224,088
Current assets	269,962	269,962
Current liabilities	(7,610)	(7,610)
Total net assets	486,440	486,440
	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	230,595	230,595
Current assets	290,078	290,078
Current liabilities	(8,883)	(8,883)
Total net assets	511,790	511,790

Accounts

Charity registration number: 223 677

RSPCA - Clwyd and Colwyn Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2021

RSPCA - Clwyd and Colwyn Branch

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RSPCA - Clwyd and Colwyn Branch

Reference and Administrative Details

Trustees	S Moss I Train L Baxendale E Evans P Denehey S Foulkes D Williams D Owen C Roberts
Charity Registration Number	223 677
Principal Office	1 Vaughan Street Rhyl LL18 1TB
Independent Examiner	Aston Hughes Ltd Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Objectives and activities

Objects and aims

The objectives of the branch are to promote the work of the objectives of the National Society of the RSPCA, within Clwyd and Colwyn area.

The key aims are to 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 helps those on means tested benefits by giving them financial help to obtain care for their companion animals in need of veterinary treatment.

We also provide a subsidised neutering and microchipping of companion animals which helps to control dog and cat populations and promotes responsible pet ownership.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

2021 has been another challenging year. The year started with another lockdown which continued until late April before some relaxation of rules occurred.

The year started well with the appointment of a full-time veterinary surgeon, Olaz Iglesias and Carla Rossi Veterinary Nurse who works two days a week.. The clinic opened for four long days a week. The clinic staff continued with the system devised in 2020 to safely manage the transfer of animals from the owners to clinic staff. The service delivered emergency care only until May when surgical procedures commenced along with the return of routine work.

Some rectification of the building works done by T H Williams had to be done. In preparation for the installation of the X Ray equipment special radioactive boarding had to be installed. We are indebted to West Gwynedd branch for the donation of £10,000-00 toward the X Ray machine which was more expensive than the original quote. It is anticipated that the Machine will be operational early in 2022. The clinic is looking forward to providing diagnostic and surgical procedures to clients from all the North Wales branches.

Our Vet, Olaz Iglesias ,resigned her post to pursue her career . The branch extend our thanks and wish her well in her new venture.

The number of animals seen this year is as follows:

	2021	2020	2019
Dogs	1,555	2,171	1,591
Cats	906	1,255	1,050
Other	36	38	75
Microchipped	-	-	294

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

In May the clinic started to undertake surgical procedures:
128 animals treated, 135 procedures

The income generated from this activity was £15,008. It is estimated that the branch saved £5,688 in welfare vouchers to private vets. The branch continues to support feral cat communities by providing food, catching them and neutering, and returning to their community.

Our branch usually makes a financial contribution to the RSPCA Cymru Wales Board Fund. In recognition of the service provided to north Wales animals during the pandemic and for the huge cost in the work carried out on Bedford Street clinic. They very kindly agreed to waive our contribution for 2021. Out thanks to all the board members who supported the motion.

The Cats Protection Neutering Scheme continues to neuter cats throughout Wales . The total for the whole of wales was 1,753 Cats neutered in our area is 223, 110 males and 113 females. In January we terminated the contract for the cat rehoming office as a cost cutting exercise. The number of cats rehomed by the branch for 2021 was 26, down by 77 from 2020.

The branch has been assessed and accepted by the nursing veterinary college to train student veterinary nurses, Claire Darbey has been accepted for training in 2022.

The Trustees are tremendously proud of the contribution made by the dedicated team of the Clwyd and Colwyn Branch to animal welfare during the Covid 19 pandemic. The Clwyd and Colwyn branch received a commendation from the Wales Board and from the RSPCA Chief Executive for the service it provided in North Wales.

Financial review

The Prestatyn shop only traded for a few weeks. A £10,000-00 grant from Denbighshire CC was most welcome.

A successful Grant application was made by Trustee Carol Roberts, to Rhyl Flat Windfarm. The grant for £2,500-00 stipulated it be used to purchase animal food. This food has been distributed through the Food Banks in Rhyl.

Income was down from the clinic as no routine treatment was allowed and again a grant of £10,000-00 was received for the clinic from Denbighshire CC.

Funds were made to the branch from the Mobile Clinic team for which we were most grateful. Two trustees have developed online sale of goods which brings in, small, but welcome income. Thank you, Sylvia and Sue.

Principal funding sources

The main source of funding for these activities is from a RSPCA Headquarters grant from the house-to-house collection. This year we received £23,583-00. Our other source of income was from the Prestatyn and the new Rhyl shop which have not been able to trade normally as a result of the numerous Lockdowns due to the Covid 19. The branch did receive, under Covid 19 regulations grants of £20,000-00. Our thanks go to Sylvia, Sue and Claire for setting up the Rhyl shop and to Carol for continuing to managing the Prestatyn shop, Also thanks go to the small group of volunteers that help in the shops.

Structure, governance and management

Nature of governing document

The charity (RSPCA Clwyd and Colwyn Branch) is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (updated in 2006).

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

Organisational structure

A committee is elected at the AGM and governs the branch, who are trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees regularly review risks which the charity faces on a regular basis covering operational and financial reviews. The trustees also identify other operational and business risks which have been identified as:

1. Inability to operate the shops or the animal welfare clinic due to fire or other destruction.
2. Loss of reputation through fraud or error.
3. Loss of income through fraud or error.
4. Insufficient funds to cover the cost of animal welfare activities.

The trustees hold meetings alternate months at which decisions are made. The management of the clinic is delegated to the clinic manager as is the Prestatyn shop.

Trustees who served during the period:

Lynn Baxendale
Philomena Denehy
Elaine Evans
Sue Foulkes
Sylvia Moss (Treasurer)
Dianna Owen
Carol Roberts
Irene Train (Secretary)
David Williams (Chairman)
Sybil Nowland (retired 30 June 2021)
Victoria Baines (resigned 25 March 2021)
Miriam Forder (resigned 30 June 2021)
Lorraine Worthington (resigned 25 March 2021)

The annual report was approved by the trustees of the charity on 31 March 2022 and signed on its behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 31 March 2022 and signed on its behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Independent Examiner's Report to the trustees of RSPCA - Clwyd and Colwyn Branch

I report to the trustees on my examination of the accounts of RSPCA - Clwyd and Colwyn Branch for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of RSPCA - Clwyd and Colwyn Branch 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 RSPCA - Clwyd and Colwyn Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of RSPCA - Clwyd and Colwyn Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Mr Andrew D Erasmus BSc, FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

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

31 March 2022

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted £	Total 2021 £
Income and Endowments from:			
Donations and legacies	2	38,104	38,104
Charitable activities	3	118,499	118,499
Other trading activities	4	26,215	26,215
Investment income	5	<u>1</u>	<u>1</u>
Total Income		<u>182,819</u>	<u>182,819</u>
Expenditure on:			
Raising funds		(13,784)	(13,784)
Charitable activities		<u>(227,410)</u>	<u>(227,410)</u>
Total Expenditure		<u>(241,194)</u>	<u>(241,194)</u>
Net movement in funds		(58,375)	(58,375)
Reconciliation of funds			
Total funds brought forward		<u>570,165</u>	<u>570,165</u>
Total funds carried forward	17	<u><u>511,790</u></u>	<u><u>511,790</u></u>
		Unrestricted	Total
	Note	£	2020
		£	£
Income and Endowments from:			
Donations and legacies	2	63,091	63,091
Charitable activities	3	158,280	158,280
Other trading activities	4	28,619	28,619
Investment income	5	<u>1,009</u>	<u>1,009</u>
Total Income		<u>250,999</u>	<u>250,999</u>
Expenditure on:			
Raising funds		(3,887)	(3,887)
Charitable activities		<u>(211,752)</u>	<u>(211,752)</u>
Total Expenditure		<u>(215,639)</u>	<u>(215,639)</u>
Net movement in funds		35,360	35,360
Reconciliation of funds			
Total funds brought forward		<u>534,805</u>	<u>534,805</u>
Total funds carried forward	17	<u><u>570,165</u></u>	<u><u>570,165</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 17.

The notes on pages 9 to 17 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

**(Registration number: 223 677)
Balance Sheet as at 31 December 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	230,595	215,929
Current assets			
Investments	14	-	17,120
Cash at bank and in hand	15	<u>290,078</u>	<u>340,627</u>
		290,078	357,747
Creditors: Amounts falling due within one year	16	<u>(8,883)</u>	<u>(3,511)</u>
Net current assets		<u>281,195</u>	<u>354,236</u>
Net assets		<u>511,790</u>	<u>570,165</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>511,790</u>	<u>570,165</u>
Total funds	17	<u>511,790</u>	<u>570,165</u>

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 31 March 2022 and signed on their behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA - Clwyd and Colwyn Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Shop income is recognised as earned (that is, as the related goods or services are provided). Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line basis
Furniture and equipment	33% straight line basis on office equipment and 25% reducing balance method on fixtures & fittings
Motor vehicles	25% straight line basis

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	37,804	37,804	29,203
Legacies	-	-	33,549
Regular giving and capital donations	300	300	339
	<u>38,104</u>	<u>38,104</u>	<u>63,091</u>

3 Income from charitable activities

	Unrestricted General £	Total 2021 £	Total 2020 £
UK Government grants	10,673	10,673	-
Grants - other agencies	10,000	10,000	32,461
Clinic donations	97,826	97,826	125,819
	<u>118,499</u>	<u>118,499</u>	<u>158,280</u>

4 Income from other trading activities

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Trading income;			
Shop income from sale of donated goods and services	16,215	16,215	8,619
Covid grant income	10,000	10,000	20,000
	26,215	26,215	28,619
	26,215	26,215	28,619

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1	1	1,009
	1	1	1,009
	1	1	1,009

6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Note			
Veterinary fees and drugs	42,310	42,310	62,884
Welfare assistance	42,112	42,112	28,187
HQ - Branch contribution	-	-	3,308
VAT refunds	-	-	(2,455)
Motor expenses	3,493	3,493	1,800
Rent	1,382	1,382	(5)
Light and heat	2,654	2,654	5,318
Repairs and maintenance	1,896	1,896	-
Travelling	312	312	3,457
Insurance	622	622	-
Telephone and fax	2,170	2,170	4,675
Computer software and maintenance costs	1,632	1,632	(528)
Printing, postage and stationery	552	552	4,143
Sundry expenses	895	895	47
Bank charges	2,412	2,412	2,552
Depreciation, amortisation and other similar costs	16,779	16,779	16,867
Staff costs	107,049	107,049	80,602
Governance costs	1,140	1,140	900
	227,410	227,410	211,752
	227,410	227,410	211,752

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	1,140	1,140	900
	<u>1,140</u>	<u>1,140</u>	<u>900</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>16,779</u>	<u>16,867</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	98,184	77,719
Social security costs	5,402	763
Pension costs	<u>3,463</u>	<u>2,120</u>
	<u>107,049</u>	<u>80,602</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Clinic	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,140</u>	<u>900</u>

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2021	227,568	43,916	9,744	281,228
Additions	19,234	12,211	-	31,445
At 31 December 2021	246,802	56,127	9,744	312,673
Depreciation				
At 1 January 2021	32,639	26,363	6,297	65,299
Charge for the year	4,936	9,407	2,436	16,779
At 31 December 2021	37,575	35,770	8,733	82,078
Net book value				
At 31 December 2021	209,227	20,357	1,011	230,595
At 31 December 2020	194,929	17,553	3,447	215,929

14 Current asset investments

	2021 £	2020 £
Cash deposits	-	17,120

15 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	290,078	340,627

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,305	-
Accruals	7,578	3,511
	8,883	3,511

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

17 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	570,165	182,819	(241,194)	511,790
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
<i>Unrestricted general funds</i>				
General funds	534,805	253,454	(218,094)	570,165

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	230,595	230,595
Current assets	290,078	290,078
Current liabilities	(8,883)	(8,883)
Total net assets	511,790	511,790
	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	215,929	215,929
Current assets	357,747	357,747
Current liabilities	(3,511)	(3,511)
Total net assets	570,165	570,165

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

19 Analysis of net funds

	At 1 January 2021 £	Financing cash flows £	At 31 December 2021 £
Cash at bank and in hand	340,627	-	340,627
Current asset investments	17,120	(17,120)	-
Net debt	<u>357,747</u>	<u>(17,120)</u>	<u>340,627</u>
		At 1 January 2020 £	At 31 December 2020 £
Cash at bank and in hand		356,066	356,066
Current asset investments		17,120	17,120
Net debt		<u>373,186</u>	<u>373,186</u>

Accounts

Charity registration number: 223 677

RSPCA - Clwyd and Colwyn Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2020

RSPCA - Clwyd and Colwyn Branch

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RSPCA - Clwyd and Colwyn Branch

Reference and Administrative Details

Trustees	S Moss I Train S Nowland L Baxendale E Evans P Denehey S Foulkes D Williams V Baines D Owen C Roberts L Worthington
Principal Office	1 Vaughan Street Rhyl LL18 1TB
Charity Registration Number	223 677
Independent Examiner	Aston Hughes Ltd Selby Towers 29 Princes Drive Colwyn Bay North Wales LL29 8PE

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Objectives and activities

Objects and aims

The objectives of the branch are to promote the work of the objectives of the National Society of the RSPCA, within Clwyd and Colwyn area.

The key aims are to 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 helps those on means tested benefits by giving them financial help to obtain care for their companion animals in need of veterinary treatment.

We also provide a subsidised neutering and microchipping of companion animals which helps to control dog and cat populations and promotes responsible pet ownership.

Fundraising disclosures

The main source of funding for these activities is from a RSPCA Headquarters grant from the house-to-house collection. However, due to the Covid 19 pandemic, there was no such activity this year.

Our other source of income was from the Prestatyn shop which has not been able to trade normally as a result of the numerous Lockdowns due to the Covid 19.

There was a brief period of relaxation of the restrictions and the shop reopened under strict Covid19 guidelines. The committee would like to express its gratitude to Carol Foggarty for all the hours of work she put into getting the shop ready to open with all the necessary health and safety requirements. Special congratulations for passing the unannounced inspection from the Denbighshire Environment Health departments check on the Covid 19 safety regulations. Our thanks to go to the small group of volunteers that helped in the shop.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

2020 has been an incredibly challenging year and one that could not have been planned for. It started well with the appointment of a full-time veterinary surgeon, Olaz Inglasias and the clinic opening for five days a week. There was slippage in the building work on the new surgical facility in Bedford Street but we went ahead and began to order equipment for the facility

The beginning of the year saw the mobile clinic struggling to operate due to the sickness absence of the vet, Jim Mason. Various locums provided a sporadic service.

March 23rd National Lockdown: This unprecedented action left us wondering how we would continue our service; RSPCA was able to obtain permission for clinics and vets to be considered essential workers. Kieren Manager, Olaz, vet and Claire formed a "bubble" along with two volunteers. A system was devised to safely manage the transfer of animals from the owners to clinic staff and the service was established for Emergency care only. At this time Aberconwy Clinic furloughed all its staff and closed down the clinic. The mobile clinic. Also ceased to operate. Clwyd and Colwyn offered to manage the service for all RSPCA clients from across north Wales. Huge thanks go to Kieren for managing the immense task of setting up the 3 data bases to enable this to happen.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

The dedicated team carried out this task until October 30th when the Mobile clinic and Aberconwy began to slowly re-establish their service. During this time the team worked 12-hour days seeing clients and providing telephone consultations and provided a delivery of controlled medicines and temperature sensitive medicines to clients across north Wales. This delivery service was carried out by volunteer motorbike enthusiast This solution was suggested to the branch by Bob Ellis -Jones. The Branch is grateful to Jimmy Aspinall, Neil Pearson and Daniel Hilton who undertook this vital work.

The number of animals seen this year is as follows:

	2020	2019	2018
Dogs	2,171	1,591	1,288
Cats	1,255	1,050	651
Other	38	75	48
Microchipped	-	294	160
Total	3,464		

Telephone consultations: 20,000

Prescriptions dispensed: 1,850

New clients registered: 675

When the Welsh Government permitted re-homing to recommence in July 2020 the branch found homes for 103 cats. We continued to provide food and litter to the cat fosterers and continued to support feral cat communities by providing food.

The Trustees are tremendously proud of the contribution made by the dedicated team of the Clwyd and Colwyn Branch to animal welfare during the Covid 19 pandemic.

Our branch continues to make a financial contribution to the RSPCA Cymru Wales and Cats Protection Neutering Scheme which continues to neuter cats annually throughout the Branch area and Wales as a whole.

Financial review

The Branch has received no income from Headquarters as the annual house to house collection was not carried out in 2020 due to Covid 10 lockdown. The Prestatyn shop only traded for a few weeks. A £10,000 grant from Denbighshire CC was most welcome.

A successful Grant application was made by Trustee Carol Roberts, to Rhyl Flat Windfarm. The grant for £2,500 which has been received in 2021 stipulated it be used to purchase animal food. This food has been distributed through the Food Banks in Rhyl

Income was down from the clinic as no routine treatment was allowed and again a grant of £10,000 was received for the clinic from Denbighshire CC. Funds were made to the branch from the Mobile Clinic team for which we were most grateful.

At the year end the Charity had unrestricted reserves of £570,046 (2019 - £534,805) of which cash at bank and in hand was £340,509 (2019 - £356,066).

Two trustees have developed online sale of goods which brings in, small, but welcome income. Thank you, Sylvia and Sue.

RSPCA - Clwyd and Colwyn Branch

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

In 2021 the trustees will have to look critically to see what services can be reduced or discontinued. One service that is under review is the Cat Rehoming scheme.

Structure, governance and management

Nature of governing document

The charity (RSPCA Clwyd and Colwyn Branch) is constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches (updated in 2006).

Organisational structure

A committee is elected at the AGM and governs the branch, who are trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees regularly review risks which the charity faces on a regular basis covering operational and financial reviews. The trustees also identify other operational and business risks which have been identified as:

1. Inability to operate the shops or the animal welfare clinic due to fire or other destruction.
2. Loss of reputation through fraud or error.
3. Loss of income through fraud or error.
4. Insufficient funds to cover the cost of animal welfare activities.

The trustees hold meetings alternate months at which decisions are made. The management of the clinic is delegated to the clinic manager as is the Prestatyn shop.

The annual report was approved by the trustees of the charity on 25 March 2021 and signed on its behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 25 March 2021 and signed on its behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Independent Examiner's Report to the trustees of RSPCA - Clwyd and Colwyn Branch

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees of RSPCA - Clwyd and Colwyn Branch 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 RSPCA - Clwyd and Colwyn Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since RSPCA - Clwyd and Colwyn Branch's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of RSPCA - Clwyd and Colwyn Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Mr Andrew D Erasmus BSc, FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

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

25 March 2021

RSPCA - Clwyd and Colwyn Branch

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted £	Total 2020 £
Income and Endowments from:			
Donations and legacies	2	63,091	63,091
Charitable activities	3	158,280	158,280
Other trading activities	4	28,619	28,619
Investment income	5	1,009	1,009
Total Income		250,999	250,999
Expenditure on:			
Raising funds		(3,887)	(3,887)
Charitable activities		(211,752)	(211,752)
Total Expenditure		(215,639)	(215,639)
Net movement in funds		35,360	35,360
Reconciliation of funds			
Total funds brought forward		534,805	534,805
Total funds carried forward	17	570,165	570,165
Total			
	Note	Unrestricted £	2019 £
Income and Endowments from:			
Donations and legacies	2	25,094	25,094
Charitable activities	3	60,186	60,186
Other trading activities	4	15,803	15,803
Investment income	5	2,031	2,031
Total Income		103,114	103,114
Expenditure on:			
Raising funds		(12,152)	(12,152)
Charitable activities		(228,697)	(228,697)
Total Expenditure		(240,849)	(240,849)
Net movement in funds		(137,735)	(137,735)
Reconciliation of funds			
Total funds brought forward		672,540	672,540
Total funds carried forward	17	534,805	534,805

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 17.

The notes on pages 9 to 16 form an integral part of these financial statements.

RSPCA - Clwyd and Colwyn Branch

(Registration number: 223 677)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	215,929	163,059
Current assets			
Investments	14	17,120	17,120
Cash at bank and in hand	15	<u>340,627</u>	<u>356,066</u>
		357,747	373,186
Creditors: Amounts falling due within one year	16	<u>(3,511)</u>	<u>(1,440)</u>
Net current assets		<u>354,236</u>	<u>371,746</u>
Net assets		<u>570,165</u>	<u>534,805</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>570,165</u>	<u>534,805</u>
Total funds	17	<u>570,165</u>	<u>534,805</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 25 March 2021 and signed on their behalf by:

.....
I Train
Trustee

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA - Clwyd and Colwyn Branch meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

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Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

RSPCA - Clwyd and Colwyn Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	2% straight line basis
Furniture and equipment	33% straight line basis on office equipment and 25% reducing balance method on fixtures & fittings
Motor vehicles	25% straight line basis

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Notes to the Financial Statements for the Year Ended 31 December 2020

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

2 Income from donations and legacies

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations from individuals	29,203	29,203	20,749
Legacies	33,549	33,549	4,249
Regular giving and capital donations	339	339	96
	63,091	63,091	25,094

3 Income from charitable activities

	Unrestricted General £	Total 2020 £	Total 2019 £
Grants - other agencies	32,461	32,461	-
Clinic donations	125,819	125,819	60,186
	158,280	158,280	60,186

4 Income from other trading activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Trading income;			
Shop income from sale of donated goods and services	8,619	8,619	15,803
Covid grant income	20,000	20,000	-
	28,619	28,619	15,803

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Notes to the Financial Statements for the Year Ended 31 December 2020

5 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,009	1,009	2,031
	1,009	1,009	2,031

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2020 £	Total 2019 £
Clinic costs		110,831	110,831	173,539
Depreciation, amortisation and other similar costs		16,867	16,867	6,454
Staff costs		80,602	80,602	46,769
Allocated support costs		2,552	2,552	555
Governance costs		900	900	1,380
		211,752	211,752	228,697

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	900	900	1,380
	900	900	1,380

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Notes to the Financial Statements for the Year Ended 31 December 2020

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>16,867</u>	<u>6,454</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	77,719	45,558
Social security costs	763	-
Pension costs	<u>2,120</u>	<u>1,211</u>
	<u>80,602</u>	<u>46,769</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Clinic	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>900</u>	<u>1,380</u>

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Notes to the Financial Statements for the Year Ended 31 December 2020

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2020	183,341	18,408	9,744	211,493
Additions	44,227	25,509	-	69,736
At 31 December 2020	227,568	43,917	9,744	281,229
Depreciation				
At 1 January 2020	28,087	16,485	3,861	48,433
Charge for the year	4,552	9,879	2,436	16,867
At 31 December 2020	32,639	26,364	6,297	65,300
Net book value				
At 31 December 2020	194,929	17,553	3,447	215,929
At 31 December 2019	155,254	1,923	5,883	163,060

14 Current asset investments

	2020 £	2019 £
Cash deposits	17,120	17,120

15 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	340,627	356,066

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	3,511	1,440

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Notes to the Financial Statements for the Year Ended 31 December 2020

17 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	534,805	253,454	(218,094)	570,165
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted				
<i>Unrestricted general funds</i>				
General funds	672,540	117,858	(255,593)	534,805

18 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	215,929	215,929
Current assets	357,747	357,747
Current liabilities	(3,511)	(3,511)
Total net assets	570,165	570,165
	Unrestricted funds General £	Total funds at 31 December 2019 £
Tangible fixed assets	163,059	163,059
Current assets	373,186	373,186
Current liabilities	(1,440)	(1,440)
Total net assets	534,805	534,805

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Notes to the Financial Statements for the Year Ended 31 December 2020

19 Analysis of net funds

	At 1 January 2020 £	At 31 December 2020 £
Cash at bank and in hand	356,066	356,066
Current asset investments	<u>17,120</u>	<u>17,120</u>
Net debt	<u><u>373,186</u></u>	<u><u>373,186</u></u>

	At 1 January 2019 £	At 31 December 2019 £
Cash at bank and in hand	566,170	566,170
Current asset investments	<u>17,120</u>	<u>17,120</u>
Net debt	<u><u>583,290</u></u>	<u><u>583,290</u></u>