

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**

<b>Trustees</b>	S Moss
	I Train
	S Nowland
	L Baxendale
	E Evans
	P Denehey
	S Foulkes
	D Williams
	V Baines
	D Owen
	C Roberts
	L Worthington
<b>Principal Office</b>	1 Vaughan Street Rhyl LL18 1TB
<b>Charity Registration Number</b>	223 677
<b>Independent Examiner</b>	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:

	<b>2020</b>	<b>2019</b>	<b>2018</b>
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 £
<b>Income and Endowments from:</b>			
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		<u>250,999</u>	<u>250,999</u>
<b>Expenditure on:</b>			
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
<b>Reconciliation of funds</b>			
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>
	Note	Unrestricted £	Total 2019 £
<b>Income and Endowments from:</b>			
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		<u>103,114</u>	<u>103,114</u>
<b>Expenditure on:</b>			
Raising funds		(12,152)	(12,152)
Charitable activities		<u>(228,697)</u>	<u>(228,697)</u>
Total Expenditure		<u>(240,849)</u>	<u>(240,849)</u>
Net movement in funds		(137,735)	(137,735)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>672,540</u>	<u>672,540</u>
Total funds carried forward	17	<u><u>534,805</u></u>	<u><u>534,805</u></u>

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 £
<b>Fixed assets</b>			
Tangible assets	13	215,929	163,059
<b>Current assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	16	<u>(3,511)</u>	<u>(1,440)</u>
<b>Net current assets</b>		<u>354,236</u>	<u>371,746</u>
<b>Net assets</b>		<u>570,165</u>	<u>534,805</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>570,165</u>	<u>534,805</u>
<b>Total funds</b>	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***

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 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 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
	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
	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
	28,619	28,619	15,803

## RSPCA - Clwyd and Colwyn Branch

### 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
	<u>1,009</u>	<u>1,009</u>	<u>2,031</u>

#### 6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Note			
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
	<u>211,752</u>	<u>211,752</u>	<u>228,697</u>

#### 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
	<u>900</u>	<u>900</u>	<u>1,380</u>

## RSPCA - Clwyd and Colwyn Branch

### 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 £
<b>Staff costs during the year were:</b>		
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>

## RSPCA - Clwyd and Colwyn Branch

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

#### 14 Current asset investments

	2020 £	2019 £
Cash deposits	<u>17,120</u>	<u>17,120</u>

#### 15 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>340,627</u>	<u>356,066</u>

#### 16 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	<u>3,511</u>	<u>1,440</u>



## RSPCA - Clwyd and Colwyn Branch

### 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 £
<b>Unrestricted funds</b>				
General	534,805	253,454	(218,094)	570,165
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
<b>Unrestricted</b>				
<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

## RSPCA - Clwyd and Colwyn Branch

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

#### 19 Analysis of net funds

	<b>At 1 January 2020 £</b>	<b>At 31 December 2020 £</b>
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>
	<b>At 1 January 2019 £</b>	<b>At 31 December 2019 £</b>
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>