

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 to 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 Denchy
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>
	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	<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	290,078	340,627
		290,078	357,747
Creditors: Amounts falling due within one year	16	(8,883)	(3,511)
Net current assets		281,195	354,236
Net assets		511,790	570,165
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		511,790	570,165
Total funds	17	511,790	570,165

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
	<u>26,215</u>	<u>26,215</u>	<u>28,619</u>

5 Investment income

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

6 Expenditure on charitable activities

Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
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
	<u>227,410</u>	<u>227,410</u>	<u>211,752</u>

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	<u>19,234</u>	<u>12,211</u>	<u>-</u>	<u>31,445</u>
At 31 December 2021	<u>246,802</u>	<u>56,127</u>	<u>9,744</u>	<u>312,673</u>
Depreciation				
At 1 January 2021	32,639	26,363	6,297	65,299
Charge for the year	<u>4,936</u>	<u>9,407</u>	<u>2,436</u>	<u>16,779</u>
At 31 December 2021	<u>37,575</u>	<u>35,770</u>	<u>8,733</u>	<u>82,078</u>
Net book value				
At 31 December 2021	<u>209,227</u>	<u>20,357</u>	<u>1,011</u>	<u>230,595</u>
At 31 December 2020	<u>194,929</u>	<u>17,553</u>	<u>3,447</u>	<u>215,929</u>

14 Current asset investments

	2021 £	2020 £
Cash deposits	<u>-</u>	<u>17,120</u>

15 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>290,078</u>	<u>340,627</u>

16 Creditors: amounts falling due within one year

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

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	<u>17,120</u>	<u>(17,120)</u>	<u>-</u>
Net debt	<u><u>357,747</u></u>	<u><u>(17,120)</u></u>	<u><u>340,627</u></u>
		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>