

RSPCA Glamorgan (North & East) Branch

Charity No. 224336

Trustees' Report and Unaudited Accounts

31 December 2021

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The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 224336

##### Trustees

The following Trustees served during the year:

I.R. Bailey (Resigned 13 September 2021)

H.E. Barbrook (Resigned 13 September 2021)

W. Davies

T. Jones MBE (Resigned 13 September 2021)

C. Smith

P. Smith

M. Wilkinson

##### Accountants

Andersons Accountancy Services Ltd

10 The Cedars

Llanfoist

Abergavenny

Monmouthshire

NP7 9LX

#### OBJECTIVES AND ACTIVITIES

The objects of the branch are to promote the work and objects of the Society - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the branch. The trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Under the Charities Act 2011, the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act 2006 indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

We support the activities of our inspectorate by financing the boarding and subsequent rehabilitation and rehoming of abandoned animals. The society's inspectorate (as well as providing education, information and advice) rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the objects of the RSPCA and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

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

We provide subsidised neutering and micro chipping of companion animals for owners residing in the branch area who are on low incomes. We do this by voucher scheme campaigns and events. This work helps to control dog/cat/rabbit populations through timely neutering and benefits owners on low incomes and promotes responsible pet ownership.

We respond to enquiries (received by the Wales central almoning scheme and via the Society's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need.

We offer free animal care advice by the Wales central almoning scheme and via the Society's national call centre. The public benefit from the promotion of responsible pet ownership.

Within the terms of our governing document, we support the Wales Regional Board by providing funds for the Wales Inspectorate boarding scheme; the equine rehoming project; Wales inspectorate voucher scheme; FIV/Felv testing kits; project support and development officer and various items of important inspectorate equipment.

## ACHIEVEMENTS AND PERFORMANCE

The branch has continued to meet all eligible requests for assistance. During 2021 the branch issued a number of vouchers for animal treatments including neutering and provided additional financial support for specialised operations or referrals. During the year we also funded the boarding of inspectorate generated cats, dogs and rabbits both in local private boarding establishments and Llys Nini animal centre prior to them being rehomed to caring owners. Our branch volunteers carried out home visits for animals being rehomed from both Llys Nini and Newport animal centres.

## FINANCIAL REVIEW

The accounts for the year ended 31st December 2021 are available at the Annual General Meeting, or can be sent to members on request. In August 2002 the branch entered into the National Door to Door collection scheme and in our share of the profit in 2021 was £24,134 (2020 £19,109) which was a welcome addition to our finances. Our branch volunteers have been busy at various events.

Thanks to the small but dedicated group of trustees and volunteers who have ensured the branch continues to operate and provide welfare support for animals most in need in local communities. In particular the volunteers who spend many hours organizing and manning the store and street collection and arranging dog walks and raffles. not forgetting the branch officers who work quietly and effectively in the background to make sure the branch complies with all branch and charity commission requirements.

To the staff of Merthyr clinic, who, everyday face some very difficult challenges and still provide a professional and compassionate service.

Our local Inspectorate have continued to go above and beyond the call of duty to rescue animals in distress and to prosecute owners who have neglected or cruelly treated their animals and we thank them for their diligence and professionalism.

The trustees have reviewed the reserves of the branch. They have reviewed both the income and expenditure of a fixed and variable nature.

The trustees continue to assess risks to which the branch may be exposed and consider ways to mitigate such risks including misappropriation of funds, maintaining reserves adequate to cover welfare commitments and protection of reputation against error or fraud.

## PLANS FOR FUTURE PERIODS

The trustees have decided that the best way to ensure a sustainable future for the RSPCA in their area would be to merge with a neighbouring branch (Gwent). The trustee board are confident that a merger could result in a positive move for animal welfare in the region as a whole. In recent years, Glamorgan North & East Branch has experienced decreasing membership and volunteers. A number of trustees resigned at the last AGM and they feel that the interests of the Branch would now best be served by joining a larger branch. The plan is that the Glamorgan North & East Branch would wind down and transfer its funds over to Gwent Branch, which would extend its boundaries accordingly. The new Branch will accommodate both Branch areas. The agreed name is RSPCA Wyth Sir (Eight Counties). The combined branches will continue to utilise the animal centre based in Molly Wilson House in Merthyr Tydfil to take in, rehabilitate and rehome animals from the area.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The RSPCA Glamorgan North and East Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work with particular reference to the areas of the County Boroughs of Caerphilly, Merthyr Tydfil and Rhondda Cynon Taff in accordance with the policies of the Society. A committee elected at the AGM by and from amongst branch members, governs the branch, the committee are the trustees of the branch and are briefed on their responsibilities as trustees. Branch officers are elected by the committee. The committee is responsible for returning copies of its annual report and accounts to the Charity Commission each year.

The trustees meet regularly to make decisions and review the work of the branch and its financial position. The day to day running of the branch is delegated to the Honorary Branch Secretary.

#### Statement of trustees' responsibilities in relation to the financial statements

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

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

Signed on behalf of the charity's trustees

P. Smith  
Trustee  
14 April 2022

Independent Examiner's Report to the trustees of RSPCA Glamorgan (North & East) Branch

I report to the trustees on my examination of the accounts of RSPCA Glamorgan (North & East) Branch for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity'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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts did not comply with the applicable 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.

Mary Anderson  
FCA ICAEW  
Andersons Accountancy Services Ltd  
10 The Cedars  
Llanfoist  
Abergavenny  
Monmouthshire  
NP7 9LX  
14 April 2022

## RSPCA Glamorgan (North &amp; East) Branch

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	3	26,974	-	26,974	19,634
Investments	4	31	20	51	378
Total		27,005	20	27,025	20,012
Expenditure on:					
Charitable activities	5	23,252	6,950	30,202	33,072
Total		23,252	6,950	30,202	33,072
Net gains on investments		-	-	-	-
Net expenditure		3,753	(6,930)	(3,177)	(13,060)
Net expenditure before other gains/(losses)		3,753	(6,930)	(3,177)	(13,060)
Other gains and losses:					
Net movement in funds		3,753	(6,930)	(3,177)	(13,060)
Reconciliation of funds:					
Total funds brought forward		95,290	63,681	158,971	172,031
Total funds carried forward		99,043	56,751	155,794	158,971

## RSPCA Glamorgan (North &amp; East) Branch

## BALANCE SHEET

at 31 December 2021

Charity No. 224336

	2021	2020
	£	£
Current assets		
Cash at bank and in hand	158,796	160,445
	<u>158,796</u>	<u>160,445</u>
Creditors: Amount falling due within one year	8 (3,002)	(1,474)
Net current assets	<u>155,794</u>	<u>158,971</u>
Total assets less current liabilities	<u>155,794</u>	<u>158,971</u>
Net assets excluding pension asset or liability	<u>155,794</u>	<u>158,971</u>
Total net assets	<u><u>155,794</u></u>	<u><u>158,971</u></u>
The funds of the charity		
Restricted funds	9	
Restricted income funds	56,751	63,681
	<u>56,751</u>	<u>63,681</u>
Unrestricted funds	9	
General funds	99,043	95,290
	<u>99,043</u>	<u>95,290</u>
Reserves	9	
Total funds	<u><u>155,794</u></u>	<u><u>158,971</u></u>

Approved by the trustees on 14 April 2022

And signed on their behalf by:

P. Smith

Trustee

14 April 2022



## RSPCA Glamorgan (North &amp; East) Branch

## STATEMENT OF CASH FLOWS

for the year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(3,177)	(13,060)
Adjustments for:		
Dividends, interest and rents from investments	(51)	(378)
Other gains/losses	-	-
Increase/(Decrease) in trade and other payables	1,528	(1,526)
Net cash used in operating activities	<u>(1,700)</u>	<u>(14,964)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	51	378
Net cash from investing activities	<u>51</u>	<u>378</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(1,649)	(14,586)
Cash and cash equivalents at the beginning of the year	160,445	175,031
Cash and cash equivalents at the end of the year	<u>158,796</u>	<u>160,445</u>
Components of cash and cash equivalents		
Cash and bank balances	158,796	160,445
	<u>158,796</u>	<u>160,445</u>

for the year ended 31 December 2021

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure      Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds      These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities      These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable      All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs      These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure      These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	19,634	-	19,634
Investments	220	158	378
Total	19,854	158	20,012
Expenditure on:			
Charitable activities	33,072	-	33,072
Total	33,072	-	33,072
Net income	(13,218)	158	(13,060)
Net income before other gains/(losses)	(13,218)	158	(13,060)
Other gains and losses:			
Net movement in funds	(13,218)	158	(13,060)
Reconciliation of funds:			
Total funds brought forward	108,508	63,523	172,031
Total funds carried forward	95,290	63,681	158,971

3 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Donations and subscriptions	26,905	26,905	19,488
Collections	69	69	146
	26,974	26,974	19,634

4 Income from investments

Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
31	20	51	378
31	20	51	378

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Branch Contributions	6,378	-	6,378	22,000
Inspectorate support	2,030	-	2,030	3,840
Veterinary fees and drugs	12,648	-	12,648	5,589
Insurance	262	-	262	524
Telephone and postage	14	-	14	162
Welfare assistance scheme	1,560	-	1,560	597
Grants made	-	6,950	6,950	-
<i>Governance costs</i>				
Independent examiners fee	360	-	360	360
	<u>23,252</u>	<u>6,950</u>	<u>30,202</u>	<u>33,072</u>

6 Analysis of grants

Activity or programme	Grants to Institutions	Total 2021	Total 2020
	£	£	£
Merthyr clinic	6,950	6,950	-
	<u>6,950</u>	<u>6,950</u>	<u>-</u>
Activity or programme	Activities undertaken directly	Total 2021	Total 2020
	£	£	£
Merthyr clinic	6,950	6,950	-
	<u>6,950</u>	<u>6,950</u>	<u>-</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,077	572
Other creditors	145	145
Accruals and deferred income	1,780	757
	<u>3,002</u>	<u>1,474</u>

9 Movement in funds

	At 1 January 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2021 £
Restricted funds:				
Restricted income funds:				
Donation	63,681	20	(6,950)	56,751
<i>Total</i>	<u>63,681</u>	<u>20</u>	<u>(6,950)</u>	<u>56,751</u>
Unrestricted funds:				
General funds	95,290	27,005	(23,252)	99,043
Revaluation Reserves:				
Total funds	<u>158,971</u>	<u>27,025</u>	<u>(30,202)</u>	<u>155,794</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Donation Use in Merthyr Clinic

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	99,043	56,751	155,794
	<u>99,043</u>	<u>56,751</u>	<u>155,794</u>

RSPCA Glamorgan (North & East) Branch  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies				
Donations and subscriptions	26,905	-	26,905	19,488
Collections	69	-	69	146
	<u>26,974</u>	<u>-</u>	<u>26,974</u>	<u>19,634</u>
Investments				
	31	20	51	378
	<u>31</u>	<u>20</u>	<u>51</u>	<u>378</u>
Total income and endowments	27,005	20	27,025	20,012
Expenditure on:				
Charitable activities				
Branch contributions	6,378	-	6,378	22,000
Inspectorate support	2,030	-	2,030	3,840
Licence	-	-	-	-
Veterinary fees and drugs	12,648	-	12,648	5,589
Insurance	262	-	262	524
Telephone and postage	14	-	14	162
Welfare and assistance scheme	1,560	-	1,560	597
Grants made	-	6,950	6,950	-
	<u>22,892</u>	<u>6,950</u>	<u>29,842</u>	<u>32,712</u>
Governance costs				
Independent examiners fee	360	-	360	360
	<u>360</u>	<u>-</u>	<u>360</u>	<u>360</u>
Total of expenditure on charitable activities	23,252	6,950	30,202	33,072
Total expenditure	23,252	6,950	30,202	33,072
Net gains on investments	-	-	-	-
	<u>3,753</u>	<u>(6,930)</u>	<u>(3,177)</u>	<u>(13,060)</u>
Net expenditure				
Net expenditure before other gains/(losses)	3,753	(6,930)	(3,177)	(13,060)
Other Gains	-	-	-	-
Net movement in funds	<u>3,753</u>	<u>(6,930)</u>	<u>(3,177)</u>	<u>(13,060)</u>

# Signatures' technical details

## Signatures

irbailey@aol.com

06/04/2022, 17:57:32 BST

**Fingerprint**

156bd2d064d3cd5007157fec2058a77cale6db98

**Signature**

Ian Richard Bailey

## Event log

10.50.10.228	06/04/2022, 15:12:00 BST Signing request created.
System	06/04/2022, 15:12:04 BST Notification sent to irbailey@aol.com.
System	06/04/2022, 17:56:39 BST Signing page opened by signee irbailey@aol.com.
System	06/04/2022, 17:57:32 BST Signee irbailey@aol.com signed document.
System	06/04/2022, 17:57:34 BST Signing process completed.

## Summary

**Envelope's ID:** 8hamp03b

**Document's hash:** e13c7ecb94778452399079b1b0dc54e897cd0b207aeb4be7cb768523376b766

**Final stamp:** 06/04/2022, 17:57:35 BST

RSPCA Glamorgan (North & East) Branch  
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Trustees' Report and Unaudited Accounts  
31 December 2021

Verification QR Code

