

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

Bevan Buckland LLP
Chartered Accountants
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Pembroke
Pembrokeshire
SA71 4LB

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of the FRS102 Charity SORP and the Charities Act 2011.

Introduction

The RSPCA Pembrokeshire Branch (registered charity number 224339) is an unincorporated charitable association and a separately registered Branch of the Royal Society for the Prevention of Cruelty to Animals (the National RSPCA), carrying out its direct animal welfare work within the region of Pembrokeshire. The Branch is governed by the National RSPCA Branch Rules, revised in 2018.

The Branch constitution requires five trustees to be elected by the Branch members at an AGM, however, in February 2017, after the resignation of the committee members due to ill health and age, the Branch passed over the management and stewardship of the Branch, its primary activities and its resources to the National RSPCA. Once under national trusteeship, trustees are appointed for the Branch by the Branch Affairs Committee - usually 3 as in this case with at least one from the region the Branch resides in. The current nationally appointed temporary Trustees are:

Mr P Baxter
Mr M Tomlinson
Mr P Draycott

It is hoped through the recruitment of volunteers and potential trustees the Branch will again move back into local trusteeship.

Their purpose in this role is to manage the affairs of the RSPCA Pembrokeshire Branch and secure their proper application in fulfilment of the Branch objects until such time as the Branch is returned to the control of a local committee. As temporary officers, they all have proven experience of managing an RSPCA Branch.

Public Benefit

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 the revised 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 of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole. Whilst this public benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch operates under the centralised RSPCA Cymru animal welfare assistance voucher scheme with the participation of 11 local veterinary surgeries. The scheme assists with veterinary costs, neutering and microchipping for animals belonging to people who live in the Branch area on means-tested benefits. This work helps to control animal populations through neutering, and benefits those on means-tested benefits by giving them financial help to microchip and obtain veterinary care for companion animals, thereby promoting responsible pet ownership.

We provide volunteering opportunities for those who wish to support our work, including home visiting and fundraising. This benefits local people and companies by providing the possibility of doing work which is compassionate and rewarding.

Objectives and Activities

The objectives of the Branch are to promote the work and objects of the National RSPCA (Royal Society for the Prevention of Cruelty to Animals (219099)) - to promote kindness and to prevent or suppress cruelty to animals by all lawful means - with particular reference to the area of the Branch (Pembrokeshire), in accordance with the policies of the National RSPCA.

We also support financial initiatives within Wales in consultation with the RSPCA Wales Board.

Appointment of Trustees

The Branch constitution requires five trustees to be elected by the Branch members at an AGM, however, in February 2017, after the resignation of the committee members due to ill health and age, the Branch passed over the management and stewardship of the Branch, its primary activities and its resources to the National RSPCA. Once under national trusteeship, trustees are appointed for the Branch by the Branch Affairs Committee - usually 3 as in this case with at least one from the region the Branch resides in.

Trustee recruitment is essential to the longevity of the Branch. We will continue to look to recruit Trustees in various ways to enable us to move the Branch back into local trusteeship

- including advertisements on our website, the National RSPCA website, social media, and external volunteer and trustee recruitment sites. We actively encourage our volunteers to become members of the RSPCA which enables Trustee recruitment from our volunteer base also.

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Review of the Year

Achievements and Performance

So far efforts to recruit local Trustees have been disappointing, which could be linked to the end of the Covid pandemic and now the economic crisis, but we will continue in our efforts to find trustees before considering other options.

The Branch has continued to support clients throughout the Pembrokeshire area through the provision of welfare assistance vouchers. In 2023, the Branch issued vouchers for neutering and urgent medical treatment to the value of £13,351 (2022 £11,711), as well as out of area boarding and veterinary care totalling a further £15,840 (2022 £13,582.)

Financial review

In 2023, the RSPCA Pembrokeshire Branch received £23,094 (2022 £23,218) from the Door to Door grant from the National RSPCA, the rest being from donations and bank interest.

In 2023, the majority of the Branch's expenditure was on veterinary costs and boarding of animals brought in by the RSPCA Inspectorate awaiting rehoming at RSPCA Llys Nini Serving Cardiff to Swansea Branch's animal centre. £7,718 as paid in Branch Contribution to the National RSPCA's regional fund, £1,560 was also paid to RSPCA Gwent Branch for the administration of the Branch voucher scheme.

The RSPCA Pembrokeshire Branch's expenditure in 2023 exceeded its income by £1,038.

Risk assessment

The Trustees examine the major risks that are faced when they consider their plans for the utilisation for the resources of the Branch. The Trustees consider that there are systems in place to mitigate the impact any risks may have on the future activities of the Branch.

The biggest financial risk faced by RSPCA Pembrokeshire Branch at the time of writing is the demand for veterinary assistances brought about by an increased demand due to the economic climate.

Reserves Policy

The Branch holds reserves in order that the levels of service provided for animal welfare may be maintained should there be a reduction in incoming resources.

Reserves in this context mean funds that are freely available for the Branch's general purposes after all commitments have been met.

The trustees review the Branches reserves at their regular meetings.

Investment policy

Excess funds are invested into low risk accounts with the aim of gaining interest on the funds.

The trustees reassess any investments that they hold on a regular basis, to ensure that they are getting the best value for their money, whilst keeping the risks low.

RSPCA Pembrokeshire Branch holds a Yorkshire Building Society account, which gains interest on a monthly basis. The branch has instant access to these funds.

Related party transactions

During the year the charity received income from the National RSPCA totalling £23,312. These receipts were in relation to door-to-door collections carried out by the National RSPCA, RSPCA membership fees and donations made by RSPCA members (£218).

The charity also received a refund of £12,000 for prior years overpaid Branch Contributions from the National RSPCA.

During the year, the charity made payments to the RSPCA Gwent branch totalling £1,560 for the administration of the voucher scheme.

During the year, the charity made payments to RSPCA Llys Nini Serving Cardiff to Swansea Branch totalling £12,201.75 and RSPCA Ceredigion Branch totalling £6,637.75, these payments were in relation to boarding costs for animals who had originated in our area, but were rehabilitated and rehomed at the other Branch's animal centres.

Future Plans

Our plans for 2024 include:

- o Increasing the awareness and uptake of the Branch's welfare assistance scheme
- o Increasing the awareness and uptake of the Wales cat neutering and microchipping scheme
- o Maintaining or increasing the animal welfare work offered by the Branch
- o Increasing the number of volunteers involved with the charity

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,259	-	40,259	23,667
EXPENDITURE ON					
Raising funds		-	-	-	-
Other		40,859	-	40,859	29,488
Total		40,859	-	40,859	29,488
NET INCOME/(EXPENDITURE)		(600)	-	(600)	(5,821)
RECONCILIATION OF FUNDS					
Total funds brought forward		92,266	-	92,266	98,087
TOTAL FUNDS CARRIED FORWARD		91,666	-	91,666	92,266

The notes form part of these financial statements

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

- o Continuing with trustee recruitment, with a view to moving the Branch back into local trusteeship
- o Looking at ways to create an intake and rehoming capacity for the Branch

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

224339

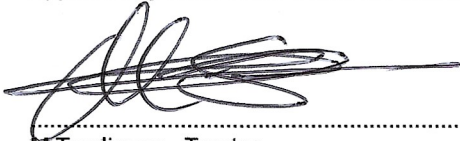
Principal address

Gonsal Farm
Gonsal
Dorrington
Shrewsbury
SY5 7ET

Trustees

P Draycott
M Tomlinson
P Baxter

Approved by order of the board of trustees on 4th SEPTEMBER 2024 and signed on its behalf by:



M Tomlinson - Trustee

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 15% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses


There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	4	400	-	400	472
CURRENT ASSETS					
Stocks	5	306	-	306	306
Debtors	6	12,000	-	12,000	-
Cash at bank and in hand		89,253	-	89,253	105,366
		<u>101,559</u>	<u>-</u>	<u>101,559</u>	<u>105,672</u>
CREDITORS					
Amounts falling due within one year	7	(10,293)	-	(10,293)	(13,878)
NET CURRENT ASSETS		<u>91,266</u>	<u>-</u>	<u>91,266</u>	<u>91,794</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>91,666</u>	<u>-</u>	<u>91,666</u>	<u>92,266</u>
NET ASSETS		<u>91,666</u>	<u>-</u>	<u>91,666</u>	<u>92,266</u>
FUNDS	8				
Unrestricted funds				91,666	92,266
TOTAL FUNDS				<u>91,666</u>	<u>92,266</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~4 SEPTEMBER 2024~~ and were signed on its behalf by:


.....
Trustee

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,667	-	23,667
EXPENDITURE ON			
Raising funds	-	-	-
Other	29,488	-	29,488
Total	29,488	-	29,488
NET INCOME/(EXPENDITURE)	(5,821)	-	(5,821)
RECONCILIATION OF FUNDS			
Total funds brought forward	98,087	-	98,087
TOTAL FUNDS CARRIED FORWARD	92,266	-	92,266

4. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 January 2023 and 31 December 2023	1,446
DEPRECIATION	
At 1 January 2023	974
Charge for year - Identichip	72
At 31 December 2023	1,046
NET BOOK VALUE	
At 31 December 2023	400
At 31 December 2022	472

5. STOCKS

	2023 £	2022 £
Stocks	306	306

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	12,000	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	10,293	13,878

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	92,266	(600)	91,666
TOTAL FUNDS	92,266	(600)	91,666

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,259	(40,859)	(600)
TOTAL FUNDS	40,259	(40,859)	(600)

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	98,087	(5,821)	92,266
TOTAL FUNDS	98,087	(5,821)	92,266

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,667	(29,488)	(5,821)
TOTAL FUNDS	23,667	(29,488)	(5,821)

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	98,087	(6,421)	91,666
TOTAL FUNDS	<u>98,087</u>	<u>(6,421)</u>	<u>91,666</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,926	(70,347)	(6,421)
TOTAL FUNDS	<u>63,926</u>	<u>(70,347)</u>	<u>(6,421)</u>

9. RELATED PARTY DISCLOSURES

Receipts received in year:

- RSPCA Door to Door grant £23,094 (2022 £23,218) was received from RSPCA HQ
- RSPCA membership fees and donations from members £217.75 (2022 £210) received from RSPCA HQ
- Legacy Income £4,132.52 (2022 NIL) received via RSPCA HQ
- RSPCA refund of overpaid Branch Contributions in 2020 £12,000 owed by RSPCA HQ

Payments made in year:

- RSPCA branch contribution £7,718 (2022 £551) paid to RSPCA HQ
- RSPCA Insurance £822.35 (2022 £628.92) owed to RSPCA HQ
- Animal Welfare Assistance scheme administration fees £1,560 (2022 £1,560) paid to RSPCA Gwent Branch
- Llys Nini boarding £12,201.75 (2022 £13,582.23) total paid and owed to RSPCA Llys Nini Branch.
- Ceredigion Boarding £6,637.75 (2022 NIL) total paid and owed to RSPCA Ceredigion Branch.
- RSPCA Legacy income administration charge £123.97 (2022 NIL) paid to RSPCA HQ

**RSPCA (PEMBROKESHIRE BRANCH)
REGISTERED CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations Raffles Collections	218	209
Interest Received	814	240
Door to Door Grant	23,094	23,218
Legacy Income	4,133	-
Branch Contribution Refund	12,000	-
	<u>40,259</u>	<u>23,667</u>
Total incoming resources	40,259	23,667
EXPENDITURE		
Other trading activities		
Opening stock	306	306
Closing stock	(306)	(306)
	<u>-</u>	<u>-</u>
Other		
Vets fees and animal comforts	13,351	11,711
Boarding Fees	15,840	13,582
Branch Contributions	7,718	551
Welfare Assistance scheme	1,560	1,560
Bank Charges	97	88
	<u>38,566</u>	<u>27,492</u>
Support costs		
Management		
Insurance	822	629
Postage and stationery	96	-
Administration	124	-
Sundries	38	186
Accountancy	523	504
Independent Examination	618	588
	<u>2,221</u>	<u>1,907</u>
Other		
Depreciation of tangible fixed assets	72	89
	<u>40,859</u>	<u>29,488</u>
Total resources expended	40,859	29,488
Net expenditure	<u>(600)</u>	<u>(5,821)</u>

This page does not form part of the statutory financial statements

RSPCA (Pembrokeshire branch)

**Independent Examiner's Report to the Trustees of RSPCA (Pembrokeshire branch)
For the year ended 31 December 2023**

I report on the financial statements of RSPCA (Pembrokeshire branch) (the charity) for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the next statement.

Independent examiner's statement


In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act. And
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Mr Nicholas Bassett
Harris Bassett Limited
Chartered Accountants

5 New Mill Court
Phoenix Way
Enterprise Park
Swansea
SA7 9FG

29/03/2024