

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

England & Wales · Charity number 225814

Details

| | |
|-------------|---|
| Other names | RSPCA (SHROPSHIRE BRANCH), RSPCA SHROPSHIRE BRANCH |
| Status | Registered |
| Legal form | Other |
| Registered | 1964-01-08 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | RSPCA Shropshire Branch Gonsal Farm Dorrington Shrewsbury SY5 7ET |
| Phone | 07703 567 935 |
| Email | admin@shropshire.rspca.org.uk |
| Website | www.rspca.org.uk/local/shropshire-branch |

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Prevent cruelty, promote kindness to and alleviate suffering of all animals by all lawful means within the county of Shropshire

Classification

- **How:** Provides Other Finance, Provides Services, Other Charitable Activities
- **What:** Animals
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** COUNTY OF SHROPSHIRE.
- Shropshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £77,333 | £93,746 | - | - |
| 2023-12-31 | £48,310 | £148,133 | - | - |
| 2022-12-31 | £109,946 | £146,952 | - | - |
| 2021-12-31 | £79,621 | £148,826 | - | - |
| 2020-12-31 | £155,567 | £195,480 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------|-------|------------|
| Jenny Stringer | Chair | 2020-06-26 |
| Emma-Jane Mary Prestwich | | 2024-12-11 |
| Louise Ellen Bedford | | 2024-06-26 |
| Sandra Robertson | | 2024-06-26 |
| Sarah Victoria Mitchell | | 2024-04-10 |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

England & Wales - Charity number 225814

Accounts

RSPCA SHROPSHIRE BRANCH

Financial Statements

31 December 2024

E P ACCOUNTANCY SERVICES

Accountants & Independent Examiner's

Lawnhill New Inn Lane

Shrawley

Worcester

Worcestershire

WR6 6TE

RSPCA SHROPSHIRE BRANCH

Financial Statements

Year ended 31 December 2024

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RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name RSPCA SHROPSHIRE BRANCH
Charity registration number 225814
Principal office Gonsal Farm
Dorrington
Shrewsbury
SY5 7ET

The trustees

Ms L Bedford (Appointed 26 June 2024)
Ms N Croome (Resigned 26 June 2024)
Ms A Gabbitas (Resigned 26 June 2024)
Ms S M Mitchell (Appointed 26 June 2024)
Ms J Phillips
Ms E Prestwich (Appointed 11 December 2024)
Ms S Robertson (Appointed 26 June 2024)
Miss J Stringer, Chair
Ms A Wignall

Accountants

E P Accountancy Services
Accountants & Independent Examiner's
Lawnhill New Inn Lane
Shrawley
Worcester
Worcestershire
WR6 6TE

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Introduction

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024. The Royal Society for the Prevention of Cruelty to Animals Shropshire Branch, herein referred to as RSPCA Shropshire Branch (registered charity number 225814) is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the National RSPCA (219099)), carrying out its direct animal welfare work within the region of Shropshire. The Branch is governed by the RSPCA Branch Rules, revised in 2018.

The branch completed its fourth year following the charity moving back into local administration in 2021. Two of the trustees from the previous year resigned at the AGM in 2024. Five trustees were appointed by charity members at the AGM in 2024, all of whom continued from the previous year. A further two trustees were co-opted during 2024.

Objectives and activities

a. Policies and objectives

The objectives of the Branch are to promote the work and objectives 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 (Shropshire), in accordance with the policies of the National RSPCA.

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 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.

b. Strategies for achieving objectives

We respond to enquiries (both direct and via the National RSPCA's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need within the Shropshire region.

We provide subsidised neutering and veterinary care for companion 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 obtain veterinary care for companion animals, thereby promoting responsible pet ownership.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Within the terms of our governing document, we support the National RSPCA. We paid a Branch Contribution of £1,378 (2023: £1,378) to the National RSPCA's Regional Fund.

We provide volunteering opportunities for those who wish to support our work, including fostering, fundraising and general activity. In 2024, our focus remained on volunteer recruitment including volunteer trustee positions, the branch recruited a new Treasurer, however, the Branch Secretary position remains vacant.

During the year, the branch trustees reviewed the financial position of the branch to look at how branch animal space could be best utilised to support the intake of cats that need rescuing, rehabilitating and rehoming.

c. Activities undertaken to achieve objectives

The Branch supports the National RSPCA's Inspectors by taking in, free of charge, mistreated or abandoned cats and small animals, including pets whose owners suffer ill health or financial difficulties or pass away.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed and rehabilitated for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. Microchipping also helps to ensure that if a pet is lost, it can be reunited with its owner.

We rehome cats, rabbits and guinea pigs currently in need at a low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals and therefore would fall outside our objectives to rehome to those who could not afford them.

Achievements and performance

a. Main achievements of the Charity

In 2024, rehoming figures decreased and we continued with rehoming of small animals. Throughout 2024, the branch had to limit the number of cat pens available due to rising overall costs and needing to maintain a stable financial position. This was reviewed during the year and the branch increased the number of pens due to demand. This is regularly reviewed with the aim to potentially increasing again. We rehabilitated and rehomed 86 cats and 1 rabbit in 2024, compared to 159 cats, 7 rabbits and 3 guinea pigs in 2023.

The joint funded scheme between the RSPCA's West Midlands Regional Board and Cats Protection which was launched in July 2019 stopped during 2024. The scheme allowed cats belonging to qualifying owners who live in the wider West Midlands (including Shropshire) can be neutered and microchipped for £5 at one of the vets who have enrolled into this scheme. The branch continued to offer neutering to pet owners in Shropshire that met the branch criteria.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

We hope that the combination of the neutering and microchipping scheme and making sure all cats rehomed through the branch are also neutered and microchipped helps to reduce the number of unwanted and unplanned litters in the area, and also ensures that, if they were to go missing in the future, they can be reunited with their owners.

We continued to issue neutering vouchers for other companion animals. These vouchers give financial support towards the neutering costs for owned companion animals in the Shropshire area for those people who are on means-tested benefits. In 2024, we issued vouchers to support with financial assistance towards the neutering costs for 47 owned dogs, 136 cats and 5 rabbits, in 2023 we issued 44 vouchers towards the neutering of 29 owned dogs, 7 cats and 8 rabbits. The increase towards neutering costs was largely due to the joint funded scheme being withdrawn but also due to increased demand from members of the public within the branch area.

This year, the number of vouchers we issued for our veterinary welfare assistance scheme towards the costs of emergency veterinary treatment was for 45 animals – 23 dogs, 19 cats and 3 rabbits in 2024 (57 animals – 34 dogs, 21 cats and 2 rabbits in 2023).

Financial review

a. Financial review of the year

In 2024, RSPCA Shropshire Branch received £21,816 from the Door-to-Door grant from the National RSPCA (2023: £23,443). Adoption fees made up most of the remainder of the branch's income (2024: £5,550; 2023: £9,151), in addition to membership subscriptions and donations from members of the public (2024: £8,462; 2023: £5,580) and fundraising events (2024: £2,566; 2023: £5,109). The branch received £3,280 (2023: £1,238) from money kindly left to the branch. No further income received from Proceeds of Crime (2023: £1,408), which relates to the previous fraud committed against the charity. A significant VAT refund of £29,454 was received during the year as a result of work undertaken to identify unclaimed input VAT.

The branch's expenditure in 2024 was mainly spent on the animals who were taken into the branch's care to be rehabilitated and rehomed, with £49,040 (2023: 101,072) being spent on their veterinary treatment, private boarding costs and related costs. Direct Animal Welfare is for financial assistance (as explained in the objectives) and amounted to £11,571 for 2024 (2023: £17,380). The RSPCA Shropshire Branch's net expenditure over income was £16,413 (2023: £99,823). We will continue to identify sustainable sources of income for the branch over the coming years to drive predictable income up and allow for growth within Shropshire.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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. Total closing funds at year end 2024 are £228,857 (2023: £245,270). All funds held are classified as unrestricted funds.

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

The Trustees have considered the level of free reserves they wish to retain, appropriate to the RSPCA Shropshire Branch's needs. A level of no more than 18 months expenditure has been deemed appropriate. This is based on the RSPCA Shropshire Branch's size and the level of financial commitments held, especially the animals in the branch's care, and the welfare services offered to owned animals in the Shropshire area. The Trustees aim to ensure that the RSPCA Shropshire Branch will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

The free reserves stand at £228,857 at the year-end (2023: £244,073). This level slightly exceeds our planned reserves of 18 months expenditure, standing at 23 months at this year's level of expenditure.

Given the reduced level of free reserves, the branch will continue to explore sustainable income methods. Reductions in expenditure may also need to be considered in order to align more closely with our sustainable income figures.

Structure, governance and management

a. Constitution Royal Society for the Prevention of Cruelty to Animals

Shropshire Branch is a registered charity, number 225814, and is constituted as an unincorporated charitable association.

b. Methods of appointment or election of Trustees

We use a variety of methods to recruit Trustees - our most successful route has been through trustee recruitment sites, and we also advertised on our website, the National RSPCA website, social media, and a variety of volunteer recruitment sites.

The Branch constitution requires the Branch membership to elect a committee annually at the Branch's AGM. The elected Committee must consist of at least 5 and not more than 14 people, all of whom must be eligible Branch members (people who have been branch members for more than 3 months). Trustee candidates must be nominated in writing by at least 2 eligible branch members, and they must receive more than 50% of the votes of the eligible branch members present and voting at the AGM.

The elected Branch Committee can also co-opt up to 3 persons (at any one time) to serve as co-opted Trustees until the next AGM - these 3 people do not need to hold Branch membership (but they must not be members of another Branch, nor people who received less than 50% of the vote at the last committee election).

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

In addition, the Committee may appoint a replacement Trustee from among the eligible Branch members to fill a vacancy formed if an elected Trustee resigns or their membership ceases.

c. Financial risk management

The Trustees examine the major risks that are faced when they consider their plans for the utilisation of 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 Trustees are mindful of their duty to seek restitution for the fraud committed against the charity, and are still working with the Police, who are taking action under the Proceeds of Crime Act.

Work is ongoing to improve the awareness and reputation of the RSPCA Shropshire Branch, and the branch will continue to engage with local events, raise the profile of the branch, and promote the support that the branch offers, where coronavirus restrictions allow.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

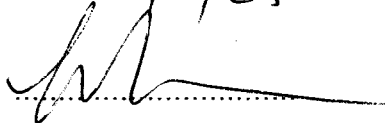
Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Date: 20/5/25



Ms L Bedford
(Trustee)

RSPCA SHROPSHIRE BRANCH

Independent Examiner Report to the Members of RSPCA SHROPSHIRE BRANCH

Year ended 31 December 2024

Opinion

We have examined the financial statements of RSPCA SHROPSHIRE BRANCH for the year ended 31 December 2024 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Basis of report

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the examination, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our examination.

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

RSPCA SHROPSHIRE BRANCH

Independent Auditor's Report to the Members of RSPCA SHROPSHIRE BRANCH *(continued)*

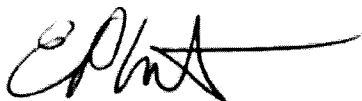
Year ended 31 December 2024

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an examination report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our examination work, for this report, or for the opinions we have formed.

Emma-Jayne Plant *MAAT CIPPdip*

Dated: 27.05.2025



E P Accountancy Services
Accountants & Independent Examiner
Lawnhill New Inn Lane
Shrawley
Worcester
Worcestershire
WR6 6TE

RSPCA SHROPSHIRE BRANCH

Statement of Financial Activities

Year ended 31 December 2024

| | | 2024 | | 2023 |
|--|------|-----------------|-----------------|-----------------|
| | | Unrestricted | Total funds | Total funds |
| | Note | funds | £ | £ |
| | | £ | £ | £ |
| Income and endowments | | | | |
| Donations and legacies | 4 | 7,154 | 7,154 | 5,507 |
| Charitable activities | 5 | 31,954 | 31,954 | 33,905 |
| Other trading activities | 6 | 2,566 | 2,566 | 5,109 |
| Investment income | 7 | 1,357 | 1,357 | 1,047 |
| Other income | 8 | 34,302 | 34,302 | 2,742 |
| Total income | | <u>77,333</u> | <u>77,333</u> | <u>48,310</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 9,10 | 93,746 | 93,746 | 148,133 |
| Total expenditure | | <u>93,746</u> | <u>93,746</u> | <u>148,133</u> |
| Net expenditure and net movement in funds | | <u>(16,413)</u> | <u>(16,413)</u> | <u>(99,823)</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 245,270 | 245,270 | 345,093 |
| Total funds carried forward | | <u>228,857</u> | <u>228,857</u> | <u>245,270</u> |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

RSPCA SHROPSHIRE BRANCH

Statement of Financial Position

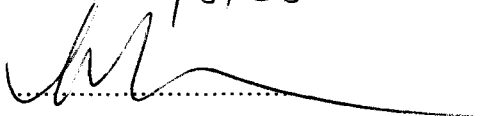
31 December 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | | – | 1,197 |
| Current assets | | | |
| Debtors | 15 | 3,795 | 742 |
| Cash at bank and in hand | | 232,113 | 249,660 |
| | | <u>235,908</u> | <u>250,402</u> |
| Creditors: amounts falling due within one year | 16 | <u>7,051</u> | <u>6,329</u> |
| Net current assets | | <u>228,857</u> | <u>244,073</u> |
| Total assets less current liabilities | | <u>228,857</u> | <u>245,270</u> |
| Net assets | | <u>228,857</u> | <u>245,270</u> |
| Funds of the charity | | | |
| Unrestricted funds | | <u>228,857</u> | <u>245,270</u> |
| Total charity funds | 18 | <u>228,857</u> | <u>245,270</u> |

These financial statements were approved by the board of trustees, authorised and signed on behalf of the board by:

Dated:

27/5/25



Ms L Bedford
(Trustee)

The notes on pages 13 to 19 form part of these financial statements.

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Gonsal Farm, Dorrington, Shrewsbury, Shropshire, SY5 7ET.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
 - Legacy income is recognised when receipt is probable and entitlement is established.
 - Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
 - Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
-

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 20% straight line

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic instruments. Basic financial instruments are initially recognised as transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Donations | 3,874 | 3,874 | 4,269 | 4,269 |
| Legacies | | | | |
| Legacies | 3,280 | 3,280 | 1,238 | 1,238 |
| | <u>7,154</u> | <u>7,154</u> | <u>5,507</u> | <u>5,507</u> |

5. Charitable activities

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|----------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Door to door collections | 21,816 | 21,816 | 23,443 | 23,443 |
| Subscriptions and regular giving | 4,588 | 4,588 | 1,311 | 1,311 |
| Rehoming fees | 5,550 | 5,550 | 9,151 | 9,151 |
| | <u>31,954</u> | <u>31,954</u> | <u>33,905</u> | <u>33,905</u> |

6. Other trading activities

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Fundraising events | 2,566 | 2,566 | 5,109 | 5,109 |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|---------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest | 1,357 | 1,357 | 1,047 | 1,047 |

8. Other income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Proceeds of Crime income | – | – | 1,408 | 1,408 |
| Other incoming resources | 34,302 | 34,302 | 1,334 | 1,334 |
| | <u>34,302</u> | <u>34,302</u> | <u>2,742</u> | <u>2,742</u> |

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

9. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|---------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Direct Costs | 62,849 | 62,849 | 124,452 | 124,452 |
| Support costs | 30,897 | 30,897 | 23,681 | 23,681 |
| | <u>93,746</u> | <u>93,746</u> | <u>148,133</u> | <u>148,133</u> |

10. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2024 £ | Total fund 2023 £ |
|---------------------|---|-----------------------|--------------------------|-------------------------|
| Charitable activity | <u>62,849</u> | <u>30,897</u> | <u>93,746</u> | <u>148,133</u> |

11. Analysis of support costs

| | Total 2024 £ | Total 2023 £ |
|---------------|-----------------|-----------------|
| Support costs | <u>30,897</u> | <u>23,681</u> |

12. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2024 £ | 2023 £ |
|---------------------------------------|-----------|------------|
| Depreciation of tangible fixed assets | <u>-</u> | <u>334</u> |

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2024 £ | 2023 £ |
|---|---------------|---------------|
| Wages and salaries | 16,239 | 15,000 |
| Employer contributions to pension plans | 217 | 194 |
| | <u>16,456</u> | <u>15,194</u> |

The average head count of employees during the year was 2 (2023: 2).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

14. Debtors

| | 2024 | 2023 |
|--------------------------------|--------------|-------------|
| | £ | £ |
| Prepayments and accrued income | 317 | 742 |
| Other debtors | 3,478 | - |
| | <u>3,795</u> | <u>742</u> |

15. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 5,851 | 5,305 |
| Accruals and deferred income | 1,200 | 1,024 |
| | <u>7,051</u> | <u>6,329</u> |

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £217 (2023: £194).

17. Analysis of charitable funds

Unrestricted funds

| | At 1 January 2024 £ | Income £ | Expenditure £ | At 31 December 2024 £ |
|---------------------------|------------------------------|-------------|------------------|--------------------------------|
| General funds - all funds | 245,270 | 77,333 | (93,746) | 228,857 |

| | At 1 January 2023 £ | Income £ | Expenditure £ | At 31 December 2023 £ |
|---------------------------|------------------------------|-------------|------------------|--------------------------------|
| General funds - all funds | 345,093 | 48,310 | (148,133) | 245,270 |

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

1. Analysis of net assets between funds

| | Unrestricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets | – | – |
| Current assets | 235,908 | 235,908 |
| Creditors less than 1 year | (7,051) | (7,051) |
| Net assets | <u>228,857</u> | <u>228,857</u> |

| | Unrestricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets | 1,197 | 1,197 |
| Current assets | 250,402 | 250,402 |
| Creditors less than 1 year | (6,329) | (6,329) |
| Net assets | <u>245,270</u> | <u>245,270</u> |

RSPCA SHROPSHIRE BRANCH

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

RSPCA SHROPSHIRE BRANCH

Detailed Statement of Financial Activities

Year ended 31 December 2024

| | 2024 £ | 2023 £ |
|----------------------------------|----------------------|----------------------|
| Income and endowments | | |
| Donations and legacies | | |
| Donations | 3,874 | 4,269 |
| Legacies | <u>3,280</u> | <u>1,238</u> |
| | <u>7,154</u> | <u>5,507</u> |
| Charitable activities | | |
| Door to door collections | 21,816 | 23,443 |
| Subscriptions and regular giving | 4,588 | 1,311 |
| Rehoming fees | <u>5,550</u> | <u>9,151</u> |
| | <u>31,954</u> | <u>33,905</u> |
| Other trading activities | | |
| Fundraising events | <u>2,566</u> | <u>5,109</u> |
| Investment income | | |
| Bank interest | <u>1,357</u> | <u>1,047</u> |
| Other income | | |
| Proceeds of Crime income | – | 1,408 |
| Other incoming resources | <u>34,302</u> | <u>1,334</u> |
| | <u>34,302</u> | <u>2,742</u> |
| Total income | <u><u>77,333</u></u> | <u><u>48,310</u></u> |

RSPCA SHROPSHIRE BRANCH

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2024

| | 2024 £ | 2023 £ |
|---|-----------------|-----------------|
| Expenditure | | |
| Expenditure on charitable activities | | |
| Wages and salaries | 16,239 | 15,000 |
| Pension costs | 217 | 194 |
| Rent | 16,683 | 45,854 |
| Rates and water | 32,347 | 54,124 |
| Light and heat | 12,309 | 17,380 |
| Repairs and maintenance | 1,500 | 6,000 |
| Insurance | 422 | 1,824 |
| Other motor/travel costs | 1,833 | 2,114 |
| Legal and professional fees | 4,336 | 1,484 |
| Telephone | 332 | 316 |
| Other office costs | 474 | 662 |
| Depreciation | – | 334 |
| Central office annual quota | 1,378 | 1,378 |
| Printing, postage and stationery | 51 | – |
| Sundry expenses | 5,625 | 1,469 |
| | <u>93,746</u> | <u>148,133</u> |
| Total expenditure | <u>93,746</u> | <u>148,133</u> |
| Net expenditure | <u>(16,413)</u> | <u>(99,823)</u> |

RSPCA SHROPSHIRE BRANCH

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

| | 2024 £ | 2023 £ |
|---|---------------|----------------|
| Expenditure on charitable activities | | |
| Direct Costs | | |
| <i>Activities undertaken directly</i> | | |
| Cattery fees | 16,683 | 45,854 |
| Rehoming cats | 32,347 | 54,124 |
| Direct animal welfare | 12,309 | 17,380 |
| Donations to animal and wildlife charities | 1,500 | 6,000 |
| Foster costs | 10 | 1,094 |
| | <u>62,849</u> | <u>124,452</u> |
| Support costs | | |
| Staff costs | 16,239 | 15,000 |
| Pension cost | 217 | 194 |
| Insurance | 412 | 730 |
| Volunteer mileage and other expenses | 1,833 | 2,114 |
| Professional fees | 4,336 | 1,484 |
| Telephone | 332 | 316 |
| Office and administration | 474 | 662 |
| Governance costs | – | 334 |
| Central office annual quota | 1,378 | 1,378 |
| Printing, postage and stationery | 51 | – |
| Sundry expenses | 5,625 | 1,469 |
| | <u>30,897</u> | <u>23,681</u> |
| | <u>93,746</u> | <u>148,133</u> |
| Expenditure on charitable activities | <u>93,746</u> | <u>148,133</u> |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

England & Wales - Charity number 225814

Accounts

RSPCA SHROPSHIRE BRANCH

Financial Statements

31 December 2023

E P ACCOUNTANCY SERVICES

Accountants & Independent Examiner's
Lawnhill New Inn Lane
Shrawley
Worcester
Worcestershire
WR6 6TE

RSPCA SHROPSHIRE BRANCH

Financial Statements

Year ended 31 December 2023

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| Statement of financial activities | 11 |
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RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name RSPCA SHROPSHIRE BRANCH

Charity registration number 225814

Principal office Gonsal Farm
Dorrington
Shrewsbury
SY5 7ET

The trustees

Mr P Cockayne (Resigned 14 June 2023)
Ms N Croome
Ms A Gabbitas
Ms K Parker (Resigned 14 June 2023)
Ms J Phillips
Miss J Stringer, Chair
Ms A Wignall

Accountants

E P Accountancy Services
Accountants & Independent Examiner's
Lawnhill New Inn Lane
Shrawley
Worcester
Worcestershire
WR6 6TE

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Introduction

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2023 to 31 December 2023. The Royal Society for the Prevention of Cruelty to Animals Shropshire Branch, herein referred to as RSPCA Shropshire Branch (registered charity number 225814) is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the National RSPCA (219099)), carrying out its direct animal welfare work within the region of Shropshire. The Branch is governed by the RSPCA Branch Rules, revised in 2018.

The branch completed its third year following the charity moving back into local administration in 2021. Two of the seven trustees from the previous year resigned at the AGM in 2023. Five trustees were appointed by charity members at the AGM in 2023, all of whom continued from the previous year.

Objectives and activities

a. Policies and objectives

The objects 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 (Shropshire), in accordance with the policies of the National RSPCA.

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 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.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

b. Strategies for achieving objectives

We respond to enquiries (both direct and via the National RSPCA's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need within the Shropshire region.

We provide subsidised neutering and veterinary care for companion 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 obtain veterinary care for companion animals, thereby promoting responsible pet ownership.

Within the terms of our governing document, we support the National RSPCA, and other local animal welfare charities through providing funds. In 2023, we made donations totalling £6,000 to Cuan Wildlife Rescue (registered charity number 1096812) – a charity based in Shropshire, which takes in a large amount of wildlife rescued by the National RSPCA's Inspectorate in the RSPCA Shropshire Branch's area. We also paid a Branch Contribution of £1,378 (2022: £1,378) to the National RSPCA's Regional Fund.

We provide volunteering opportunities for those who wish to support our work, including home visiting, volunteer drivers and fundraising. In 2023, our focus remained on volunteer recruitment including volunteer trustee positions.

c. Activities undertaken to achieve objectives

The Branch supports the National RSPCA's Inspectors by taking in, free of charge, mistreated or abandoned cats and small animals, including pets whose owners suffer ill health or financial difficulties or pass away.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed and rehabilitated for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. Microchipping also helps to ensure that if a pet is lost, it can be reunited with its owner.

We rehome cats, rabbits and guinea pigs currently in need at a low cost to people willing and able to have a companion animal. Whilst we recognise that companion

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals and therefore would fall outside our objectives to rehome to those who could not afford them.

Achievements and performance

a. Main achievements of the Charity

In 2023, rehoming figures decreased and we continued with rehoming of small animals. Throughout 2023, the branch had to limit the number of cat pens available due to rising overall costs and needing to maintain a stable financial position. We rehabilitated and rehomed 159 cats, 7 rabbits and 3 guinea pigs in 2023, compared to 236 cats and 2 rabbits in 2022.

The joint funded scheme between the RSPCA's West Midlands Regional Board and Cats Protection which was launched in July 2019 continued throughout 2023. Cats belonging to qualifying owners who live in the wider West Midlands (including Shropshire) can be neutered and microchipped for £5 at one of the vets who have enrolled into this scheme. In 2023, there were 1,054 cats neutered (573 females and 481 males) using the scheme within the Shropshire branch area. There were a total of 10,320 cats neutered through the West Midlands Cat Neutering and Microchipping Scheme in 2023, an increase from 8,567 cats neutered in 2022.

We hope that the combination of the neutering and microchipping scheme and making sure all cats rehomed through the branch are also neutered and microchipped helps to reduce the number of unwanted and unplanned litters in the area, and also ensures that, if they were to go missing in the future, they can be reunited with their owners.

We continued to issue neutering vouchers for other companion animals. These vouchers give financial support towards the neutering costs for owned companion animals in the Shropshire area for those people who are on means-tested benefits. In

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

2023, we issued vouchers to support with financial assistance towards the neutering costs for 29 owned dogs, 7 cats and 8 rabbits, in 2022 we issued 25 vouchers towards the neutering of 21 owned dogs and 4 rabbits.

This year, the number of vouchers we issued for our veterinary welfare assistance scheme towards the costs of emergency veterinary treatment was for 57 animals – 34 dogs, 21 cats and 2 rabbits in 2023 (61 animals – 37 dogs, 22 cats and 2 other animals in 2022).

Financial review

a. Financial review of the year

In 2023, RSPCA Shropshire Branch received £23,443 from the Door to Door grant from the National RSPCA (2022: £23,218). Adoption fees made up most of the remainder of the branch's income (2023: £9,151; 2022: £12,600), in addition to membership subscriptions and donations from members of the public (2023: £5,580; 2022: £10,142) and fundraising events (2023: £5,109; 2022: £2,324). The branch received £1,238 (2022: £10,515) from money kindly left to the branch. Included in other income is £1,408 from the Proceeds of Crime (2022: £49,791), which relates to the previous fraud committed against the charity.

The branch's expenditure in 2023 was mainly spent on the animals who were taken into the branch's care to be rehabilitated and rehomed, with £101,072 (2022: 112,281) being spent on their veterinary treatment, private boarding costs and related costs. Direct Animal Welfare is for financial assistance (as explained in the objectives) and amounted to £17,380 for 2023 (2022: £6,077). The RSPCA Shropshire Branch's net expenditure over income was £99,823 (2022: £37,006). We will be looking into finding sustainable sources of income for the branch over the coming years to drive predictable income up and allow for growth within Shropshire.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. 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. Total closing funds at year end 2023 are £245,270 (2022: £345.093). All funds held are classified as unrestricted funds.

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

The Trustees have considered the level of free reserves they wish to retain, appropriate to the RSPCA Shropshire Branch's needs. A level of no more than 18 months expenditure has been deemed appropriate. This is based on the RSPCA Shropshire Branch's size and the level of financial commitments held, especially the animals in the branch's care, and the welfare services offered to owned animals in the Shropshire area. The Trustees aim to ensure that the RSPCA Shropshire Branch will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

The free reserves stand at £244,073 at the year-end (2022: £343,562). This level slightly exceeds our planned reserves of 18 months expenditure, standing at 19 months at this year's level of expenditure.

Given the reduced level of free reserves, the branch will continue to explore sustainable income methods. Reductions in expenditure may also need to be considered in order to align more closely with our sustainable income figures.

Structure, governance and management

a. Constitution Royal Society for the Prevention of Cruelty to Animals

Shropshire Branch is a registered charity, number 225814, and is constituted as an unincorporated charitable association.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

b. Methods of appointment or election of Trustees

We use a variety of methods to recruit Trustees - our most successful route has been through trustee recruitment sites, and we also advertised on our website, the National RSPCA website, social media, and a variety of volunteer recruitment sites.

The Branch constitution requires the Branch membership to elect a committee annually at the Branch's AGM. The elected Committee must consist of at least 5 and not more than 14 people, all of whom must be eligible Branch members (people who have been branch members for more than 3 months). Trustee candidates must be nominated in writing by at least 2 eligible branch members, and they must receive more than 50% of the votes of the eligible branch members present and voting at the AGM.

The elected Branch Committee can also co-opt up to 3 persons (at any one time) to serve as co-opted Trustees until the next AGM - these 3 people do not need to hold Branch membership (but they must not be members of another Branch, nor people who received less than 50% of the vote at the last committee election).

In addition, the Committee may appoint a replacement Trustee from among the eligible Branch members to fill a vacancy formed if an elected Trustee resigns or their membership ceases.

c. Financial risk management

The Trustees examine the major risks that are faced when they consider their plans for the utilisation of 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 Trustees are mindful of their duty to seek restitution for the fraud committed against the charity, and are still working with the Police, who are taking action under the Proceeds of Crime Act.

Work is ongoing to improve the awareness and reputation of the RSPCA Shropshire Branch, and the branch will continue to engage with local events, raise the profile of the branch, and promote the support that the branch offers, where coronavirus restrictions allow.

RSPCA SHROPSHIRE BRANCH

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Trustees' responsibilities statement

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Date: 19/06/24

N Croome

N Croome (Jun 19, 2024 10:15 GMT+1)

.....
Ms Natalie Croome
(Trustee)

RSPCA SHROPSHIRE BRANCH

Independent Examiner's Report to the Members of RSPCA SHROPSHIRE BRANCH

Year ended 31 December 2023

Opinion

We have examined the financial statements of RSPCA SHROPSHIRE BRANCH for the year ended 31 December 2023 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Basis of report

We report in respect of our examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the examination, we have not identified material misstatements in the trustees' report.

RSPCA SHROPSHIRE BRANCH

Independent Examiner's Report to the Members of RSPCA SHROPSHIRE BRANCH

Year ended 31 December 2023

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our examination.

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an examination report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our examination work, for this report, or for the opinions we have formed.



Emma-Jayne Plant MAAT CIPPdip

Dated: 19.06.2024

E P Accountancy Services
Accountants & Independent Examiner
Lawnhill New Inn Lane
Shrawley
Worcester
Worcestershire
WR6 6TE

RSPCA SHROPSHIRE BRANCH

Statement of Financial Activities

Year ended 31 December 2023

| | | Unrestricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|--|------|----------------------------|-----------------------------|--------------------------|
| | Note | | | |
| Income and endowments | | | | |
| Donations and legacies | 4 | 5,507 | 5,507 | 19,303 |
| Charitable activities | 5 | 33,905 | 33,905 | 37,172 |
| Other trading activities | 6 | 5,109 | 5,109 | 2,324 |
| Investment income | 7 | 1,047 | 1,047 | 78 |
| Other income | 8 | 2,742 | 2,742 | 51,069 |
| Total income | | <u>48,310</u> | <u>48,310</u> | <u>109,946</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 9,10 | 148,133 | 148,133 | 146,952 |
| Total expenditure | | <u>148,133</u> | <u>148,133</u> | <u>146,952</u> |
| Net expenditure and net movement in funds | | <u>(99,823)</u> | <u>(99,823)</u> | <u>(37,006)</u> |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 345,093 | 345,093 | 382,099 |
| Total funds carried forward | | <u>245,270</u> | <u>245,270</u> | <u>345,093</u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 13 to 21 form part of these financial statements.

RSPCA SHROPSHIRE BRANCH

Statement of Financial Position

31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 15 | 1,197 | 1,531 |
| Current assets | | | |
| Debtors | 16 | 742 | 647 |
| Cash at bank and in hand | | 249,660 | 359,032 |
| | | <u>250,402</u> | <u>359,679</u> |
| Creditors: amounts falling due within one year | 17 | 6,329 | 16,117 |
| | | <u>244,073</u> | <u>343,562</u> |
| Net current assets | | | |
| | | <u>245,270</u> | <u>345,093</u> |
| Net assets | | <u>245,270</u> | <u>345,093</u> |
| Funds of the charity | | | |
| Unrestricted funds | | 245,270 | 345,093 |
| | | <u>245,270</u> | <u>345,093</u> |
| Total charity funds | 19 | <u>245,270</u> | <u>345,093</u> |

These financial statements were approved by the board of trustees, authorised and signed on behalf of the board by:

Date: 19/06/24

N Croome

[N Croome \(Jun 19, 2024 10:15 GMT+1\)](#)

Ms Natalie Croome
(Trustee)

The notes on pages 13 to 21 form part of these financial statements.

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

1. General information

The objects of the charity are to promote the work and objects of the National RSPCA – to promote kindness and to prevent the cruelty to animals. The address of the principal office is Gonsal Farm, Dorrington, Shrewsbury, Shropshire, SY5 7ET.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
 - Legacy income is recognised when receipt is probable and entitlement is established.
-

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally notification of the interest paid or payable by the institution with whom the funds are deposited.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tangible fixed assets costing £250 or more are capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 20% straight line

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic instruments. Basic financial instruments are initially recognised as transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, It is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|-----------|----------------------------|---------------------------------------|----------------------------|-----------------------------|
| Donations | 4,269 | 4,269 | 8,788 | 8,788 |
| Legacies | 1,238 | 1,238 | 10,515 | 10,515 |
| | <u>5,507</u> | <u>5,507</u> | <u>19,303</u> | <u>19,303</u> |

5. Charitable activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|-------------------------------|----------------------------|---------------------------------------|----------------------------|-----------------------------|
| Door to door collections | 23,443 | 23,443 | 23,218 | 23,218 |
| Subscriptions, regular giving | 1,311 | 1,311 | 1,354 | 1,354 |
| Rehoming fees | 9,151 | 9,151 | 12,600 | 12,600 |
| | <u>33,905</u> | <u>33,905</u> | <u>37,172</u> | <u>37,172</u> |

6. Other trading activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------|----------------------------|---------------------------------------|----------------------------|-----------------------------|
| Fundraising events | <u>5,109</u> | <u>5,109</u> | <u>2,324</u> | <u>2,324</u> |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|---------------|----------------------------|---------------------------------------|----------------------------|-----------------------------|
| Bank interest | 1,047 | 1,047 | 78 | 78 |

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Other income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------------|----------------------------|---------------------------------------|----------------------------|-----------------------------|
| Insurance commission | – | – | 122 | 122 |
| Proceeds of Crime income | 1,408 | 1,408 | 49,791 | 49,791 |
| Other incoming resources | 1,334 | 1,334 | 1,156 | 1,156 |
| | <u>2,742</u> | <u>2,742</u> | <u>51,069</u> | <u>51,069</u> |

9. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|---------------|----------------------------|---------------------------------------|----------------------------|-----------------------------|
| Direct Costs | 124,452 | 124,452 | 124,041 | 124,041 |
| Support costs | 23,681 | 23,681 | 22,911 | 22,911 |
| | <u>148,133</u> | <u>148,133</u> | <u>146,952</u> | <u>146,952</u> |

10. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2023 £ | Total fund 2022 £ |
|---------------------|---|-----------------------|---------------------------------------|-------------------------|
| Charitable Activity | <u>124,452</u> | <u>23,681</u> | <u>148,133</u> | <u>146,952</u> |

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Analysis of costs

A) Analysis of Direct costs

| | Cattery fees | Rehoming cats | Direct animal welfare | Donations to animal welfare | Foster costs | Total 2023 | Total 2022 |
|--------------|--------------|---------------|-----------------------|-----------------------------|--------------|-------------------|------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Direct costs | 45,854 | 54,124 | 17,380 | 6,000 | 1,094 | 124,452 | 124,041 |

B) Analysis of support costs

| | Staff Costs | Volunteer mileage and other expenses | Central office annual quota | Legal admin expenses | Insurance | Telephone |
|---------------|-------------|--------------------------------------|-----------------------------|----------------------|-----------|-----------|
| | £ | £ | £ | £ | £ | £ |
| Support costs | 15,193 | 2,114 | 1,378 | 35 | 730 | 316 |

| | Sundry expenses | Office and administration | Professional fees | Governance costs | Total 2023 | Total 2022 |
|---------------|-----------------|---------------------------|-------------------|------------------|-------------------|------------|
| | £ | £ | £ | £ | £ | £ |
| Support costs | 1,470 | 662 | 1,449 | 334 | 23,681 | 22,911 |

12. Net expenditure

Net expenditure is stated after charging/(crediting):

| | 2023 | 2022 |
|---------------------------------------|-------------|------|
| | £ | £ |
| Depreciation of tangible fixed assets | 334 | 144 |

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| Wages and salaries | 15,000 | 12,363 |
| Employer contributions to pension plans | 194 | 164 |
| | <u>15,194</u> | <u>12,527</u> |

The average head count of employees during the year was 2 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Tangible fixed assets

| | Plant and machinery £ |
|---|--------------------------------------|
| Cost | |
| At 1 January 2023 and 31 December 2023 | <u>1,675</u> |
| Depreciation | |
| At 1 January 2023 | 144 |
| Charge for the year | 334 |
| At 31 December 2023 | <u>478</u> |
| Carrying amount | |
| At 31 December 2023 | <u>1,197</u> |
| At 31 December 2022 | <u>1,531</u> |

16. Debtors

| | 2023 | 2022 |
|--------------------------------|-------------|------------|
| | £ | £ |
| Prepayments and accrued income | <u>742</u> | <u>647</u> |

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

17. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|------------------------------|--------------|---------------|
| | £ | £ |
| Trade creditors | 5,305 | 14,197 |
| Accruals and deferred income | 1,024 | 1,920 |
| | <u>6,329</u> | <u>16,117</u> |

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £194 (2022: £164).

19. Analysis of charitable funds

Unrestricted funds

| | 1 January 2023 | Income | Expenditure | 31 Dec 2023 |
|---------------------------|-------------------|---------------|------------------|----------------|
| | £ | £ | £ | £ |
| General funds - all funds | 345,093 | 48,310 | (148,133) | 245,270 |
| | <u>345,093</u> | <u>48,310</u> | <u>(148,133)</u> | <u>245,270</u> |

| | 1 January 2022 | Income | Expenditure | 31 Dec 2022 |
|---------------------------|-------------------|----------------|------------------|----------------|
| | £ | £ | £ | £ |
| General funds - all funds | 382,099 | 109,946 | (146,952) | 345,093 |
| | <u>382,099</u> | <u>109,946</u> | <u>(146,952)</u> | <u>345,093</u> |

RSPCA SHROPSHIRE BRANCH

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

20. Analysis of net assets between funds

| | Unrestricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|-----------------------------|
| Tangible fixed assets | 1,197 | 1,197 |
| Current assets | 250,402 | 250,402 |
| Creditors less than 1 year | (6,329) | (6,329) |
| Net assets | 245,270 | 245,270 |

| | Unrestricted Funds £ | Total Funds 2022 £ |
|----------------------------|----------------------------|-----------------------------|
| Tangible fixed assets | 1,531 | 1,531 |
| Current assets | 359,679 | 359,679 |
| Creditors less than 1 year | (16,117) | (16,117) |
| Net assets | 345,093 | 345,093 |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

England & Wales - Charity number 225814

Accounts

Charity number: 225814

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
SHROPSHIRE BRANCH**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022



ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

| | |
|----------------------------------|--|
| Trustees | Miss J Stringer, Chair Mr P Cockayne Ms N Croome Ms A Gabbitas Mr J Mckay, Co-opted (resigned 15 June 2022) Ms K Parker (appointed 15 June 2022) Ms J Phillips (appointed 15 June 2022) Ms R Storey (resigned 15 June 2022) Ms A Wignall |
| Charity registered number | 225814 |
| Principal office | Gonsal Farm Dorrington Shrewsbury Shropshire SY5 7ET |
| Accountants | WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG |
| Bankers | Lloyds Bank 1 Pride Hill Shrewsbury Shropshire SY1 1DG |

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Introduction

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2022 to 31 December 2022. The Royal Society for the Prevention of Cruelty to Animals Shropshire Branch, herein referred to as RSPCA Shropshire Branch (registered charity number 225814) is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the National RSPCA (219099)), carrying out its direct animal welfare work within the region of Shropshire. The Branch is governed by the RSPCA Branch Rules, revised in 2018.

The June 2022 AGM was the first AGM since the charity moved back into local administration following the AGM in June 2021. Six new trustees were appointed by the charity members including 2 new trustees followed by a further trustee being co-opted post AGM.

Objectives and activities

a. Policies and objectives

The objects 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 (Shropshire), in accordance with the policies of the National RSPCA.

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 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.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Objectives and activities (continued)

b. Strategies for achieving objectives

We respond to enquiries (both direct and via the National RSPCA's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need within the Shropshire region.

We provide subsidised neutering and veterinary care for companion 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 obtain veterinary care for companion animals, thereby promoting responsible pet ownership.

Within the terms of our governing document, we support the National RSPCA, and other local animal welfare charities through providing funds. In 2022, we made donations totalling £5,000 to Cuan Wildlife Rescue (registered charity number 1096812) – a charity based in Shropshire, which takes in a large amount of wildlife rescued by the National RSPCA's Inspectorate in the RSPCA Shropshire Branch's area. We also paid a Branch Contribution of £1,378 (2021: £6,064) to the National RSPCA's Regional Fund. The trustees also made small one off donations during the year to support other organisations including Ukraine £200, in response to the war and RSPCA Stapeley Grange £150 that support the RSPCA inspectorate with a large volume of wildlife.

We provide volunteering opportunities for those who wish to support our work, including home visiting, volunteer drivers and fundraising. In 2022 we increased our fostering volunteers to include small animal fosterers to allow intake of rabbits and guinea pigs.

c. Activities undertaken to achieve objectives

The Branch supports the National RSPCA's Inspectors by taking in, free of charge, mistreated or abandoned cats, including pets whose owners suffer ill health or financial difficulties or pass away.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed and rehabilitated for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. Microchipping also helps to ensure that if a pet is lost, it can be reunited with its owner.

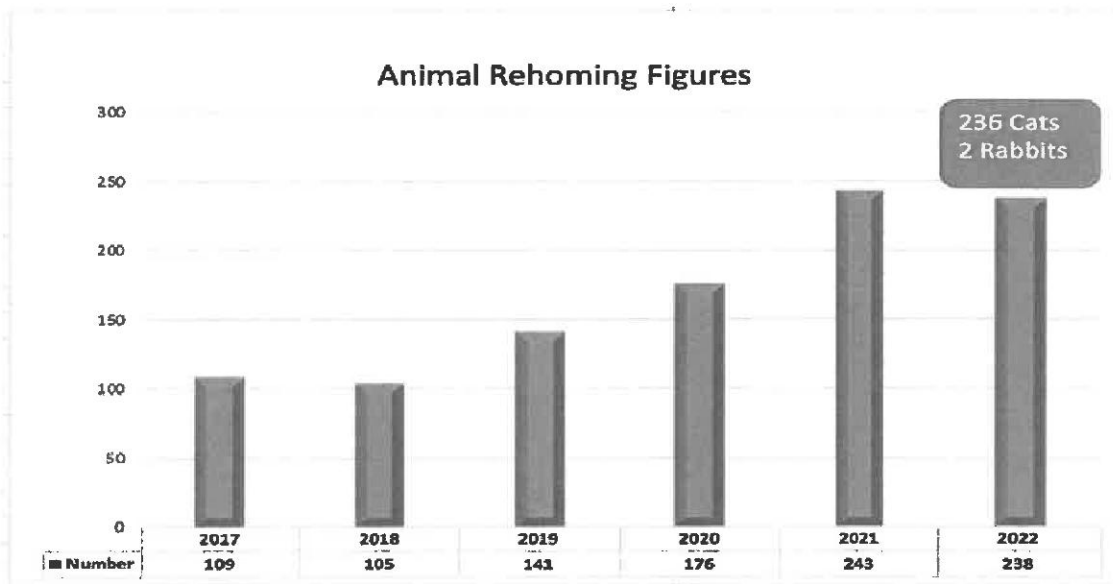
We rehome cats currently in need at a low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals and therefore would fall outside our objectives to rehome to those who could not afford them.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

a. Main achievements of the Charity

In 2022, rehoming figures remained stable and we rehomed our first rabbits. Whilst there were no lockdown restrictions as in previous years, we saw an increase in the number of owners needing to rehome their pets due to the cost of living increases. We rehabilitated and rehomed 236 cats and 2 rabbits last year, compared to 243 cats in 2021.



The joint funded scheme between the RSPCA's West Midlands Regional Board and Cats Protection which was launched in July 2019 continued throughout 2022. Cats belonging to qualifying owners who live in the wider West Midlands (including Shropshire) can be neutered and microchipped for £5 at one of the vets who have enrolled into this scheme. There are 110 vets enrolled from the West Midlands area. In 2022 there were 8,567 cats neutered across the wider West Midlands using the scheme (7,474 in 2021). You can find out more about the West Midlands Cat Neutering and Microchipping Scheme eligibility criteria, and which vets are participating in the scheme on the RSPCA website, by searching "RSPCA West Midlands cat neuter".

We hope that the combination of the neutering and microchipping scheme and making sure all cats rehomed through the branch are also neutered and microchipped helps to reduce the number of unwanted and unplanned litters in the area, and also ensures that, if they were to go missing in the future, they can be reunited with their owners.

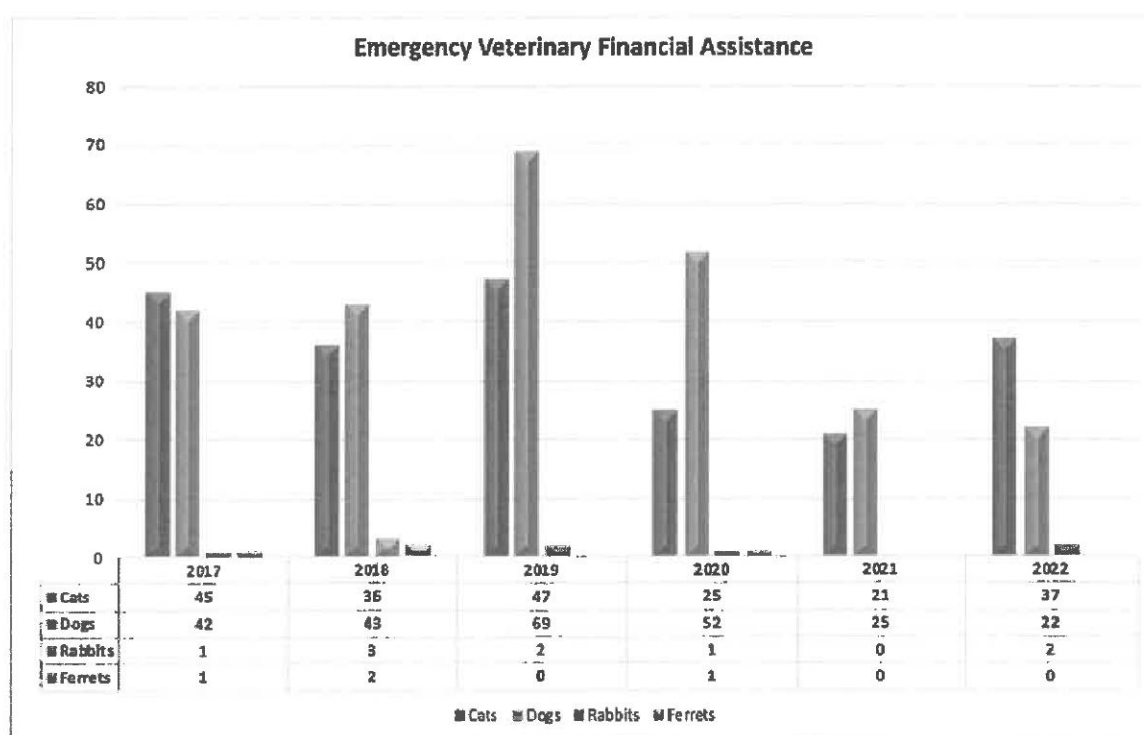
We continued to issue neutering vouchers for other companion animals. These vouchers give financial support towards the neutering costs for owned companion animals in the Shropshire area for those people who are on means-tested benefits. In 2022, we issued vouchers to support with financial assistance towards the neutering costs for 21 owned dogs and 4 rabbits, similar to 2021 where we issued 21 vouchers towards the neutering of owned dogs.

This year, the number of vouchers we issued for our veterinary welfare assistance scheme towards the costs of emergency veterinary treatment was for 61 animals – 37 dogs, 22 cats and 2 other animals in 2022 (46 animals – 25 dogs and 21 cats in 2021).

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)



Financial review

a. Financial review of the year

In 2022, RSPCA Shropshire Branch received £10,515 (2021: £15,000) from money kindly left to the branch. In addition to this, we received £23,218 from the Door to Door grant from the National RSPCA (2021: £24,134). Adoption fees made up the majority of the remainder of the branch's income, as well as membership subscriptions and donations from members of the public. Included in other income of £49,791 from the Proceeds of Crime (2021: £9,570), this income relates to the previous fraud committed against the charity.

The branch's expenditure in 2022 was mainly spent on the animals who were taken into the branch's care to be rehabilitated and rehomed, with £112,281 (2021: £105,803) being spent on their veterinary treatment, private boarding costs and related costs. Direct Animal Welfare is for financial assistance (as explained in the objectives) and amounted to £6,077 for 2022 (2021: £7,385). The RSPCA Shropshire Branch's net expenditure over income was £37,006 (2021: £69,205). We will be looking into finding sustainable sources of income for the branch over the coming years to drive predictable income up and allow for growth within Shropshire.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

c. 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. Total closing funds at year end 2022 are £345,093 (2021: £382,099). All funds held are classified as unrestricted funds.

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

The Trustees have considered the level of free reserves they wish to retain, appropriate to the RSPCA Shropshire Branch's needs. A level of no more than 18 months expenditure has been deemed appropriate. This is based on the RSPCA Shropshire Branch's size and the level of financial commitments held, especially the animals in the branch's care, and the welfare services offered to owned animals in the Shropshire area. The Trustees aim to ensure that the RSPCA Shropshire Branch will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

The free reserves stand at £343,562 at the year-end (2021: £381,377). This level exceeds our planned reserves of 18 months expenditure, standing at 28 months at this year's level of expenditure.

As the free reserves stood at such a high figure, the Trustees are looking into projects for the branch to engage in to support the work that the National RSPCA's Inspectorate does in the Shropshire area.

Structure, governance and management

a. Constitution

Royal Society for the Prevention of Cruelty to Animals Shropshire Branch is a registered charity, number 225814, and is constituted as an unincorporated charitable association.

b. Methods of appointment or election of Trustees

At the AGM and committee election in June 2021 we saw the branch return to local trusteeship appointing 7 local trustees. We use a variety of methods to recruit Trustees - our most successful route has been through trustee recruitment sites, and we also advertised on our website, the National RSPCA website, social media, and a variety of volunteer recruitment sites.

The Branch constitution requires the Branch membership to elect a committee annually at the Branch's AGM. The elected Committee must consist of at least 5 and not more than 14 people, all of whom must be eligible Branch members (people who have been branch members for more than 3 months). Trustee candidates must be nominated in writing by at least 2 eligible branch members, and they must receive more than 50% of the votes of the eligible branch members present and voting at the AGM.

The elected Branch Committee can also co-opt up to 3 persons (at any one time) to serve as co-opted Trustees until the next AGM - these 3 people do not need to hold Branch membership (but they must not be members of another Branch, nor people who received less than 50% of the vote at the last committee election).

In addition, the Committee may appoint a replacement Trustee from among the eligible Branch members to fill a vacancy formed if an elected Trustee resigns or their membership ceases.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

c. Financial risk management

The Trustees examine the major risks that are faced when they consider their plans for the utilisation of 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 Trustees are mindful of their duty to seek restitution for the fraud committed against the charity, and are still working with the Police, who are taking action under the Proceeds of Crime Act.

Work is ongoing to improve the awareness and reputation of the RSPCA Shropshire Branch, and the branch will continue to engage with local events, raise the profile of the branch, and promote the support that the branch offers, where coronavirus restrictions allow.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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 order of the members of the board of Trustees and signed on their behalf by:



Mr Paul Cockayne
(Trustee)

Date: 30th May 2023

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent examiner's report to the Trustees of Royal Society for the Prevention of Cruelty to Animals Shropshire Branch ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Jane Tweedie

Dated: 6 June 2023

S J Tweedie BSc FCA DChA

WR Partners
Belmont House
Shrewsbury
SY2 6LG

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

| | Note | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 3 | 19,303 | 19,303 | 18,067 |
| Charitable activities | 4 | 37,172 | 37,172 | 51,348 |
| Other trading activities | 5 | 2,324 | 2,324 | - |
| Investments | 6 | 78 | 78 | 85 |
| Other income | 7 | 51,069 | 51,069 | 10,121 |
| Total income | | 109,946 | 109,946 | 79,621 |
| Expenditure on: | | | | |
| Charitable activities | 8 | 146,952 | 146,952 | 148,826 |
| Total expenditure | | 146,952 | 146,952 | 148,826 |
| Net movement in funds | | (37,006) | (37,006) | (69,205) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 382,099 | 382,099 | 451,304 |
| Net movement in funds | | (37,006) | (37,006) | (69,205) |
| Total funds carried forward | | 345,093 | 345,093 | 382,099 |

The Statement of financial activities includes all gains and losses recognised in the year.

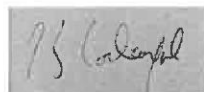
The notes on pages 11 to 21 form part of these financial statements.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

| | Note | | 2022 £ | 2021 £ |
|--|------|----------|----------------|----------------|
| Fixed assets | | | | |
| Tangible assets | 13 | | 1,531 | 722 |
| | | | 1,531 | 722 |
| Current assets | | | | |
| Debtors | 14 | 647 | 772 | |
| Cash at bank and in hand | | 359,032 | 399,736 | |
| | | 359,679 | 400,508 | |
| Creditors: amounts falling due within one year | 15 | (16,117) | (19,131) | |
| | | | | |
| Net current assets | | | 343,562 | 381,377 |
| Total assets less current liabilities | | | 345,093 | 382,099 |
| Total net assets | | | 345,093 | 382,099 |
| Charity funds | | | | |
| Restricted funds | 16 | | - | - |
| Unrestricted funds | 16 | | 345,093 | 382,099 |
| Total funds | | | 345,093 | 382,099 |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Mr Paul Cockayne
(Treasurer of Trustees)

Date: 30th May 2023

The notes on pages 11 to 21 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The objects 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 (Shropshire), in accordance with the policies of the National RSPCA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Royal Society for the Prevention of Cruelty to Animals Shropshire 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method. Depreciation is not charged in year of purchase.

Depreciation is provided on the following basis:

| | | |
|--------------------|---|-------------------|
| Other fixed assets | - | 20% straight line |
|--------------------|---|-------------------|

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Donations | 8,788 | 8,788 | 3,067 |
| Legacies | 10,515 | 10,515 | 15,000 |
| | <u>19,303</u> | <u>19,303</u> | <u>18,067</u> |
| <i>Total 2021</i> | <u>18,067</u> | <u>18,067</u> | |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Income from charitable activities

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|----------------------------------|--|---------------------------------------|---------------------------------------|
| Door to door collections | 23,218 | 23,218 | 24,134 |
| Subscriptions and regular giving | 1,354 | 1,354 | 1,769 |
| Rehoming fees | 12,600 | 12,600 | 9,580 |
| RSPCA donation partial refund | - | - | 15,865 |
| | 37,172 | 37,172 | 51,348 |
| | 51,348 | 51,348 | |
| <i>Total 2021</i> | | 51,348 | |

5. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|--------|--|---------------------------------------|---------------------------------------|
| Events | 2,324 | 2,324 | - |
| | 2,324 | 2,324 | - |

6. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Bank interest | 78 | 78 | 85 |
| | 78 | 78 | 85 |
| <i>Total 2021</i> | 85 | 85 | |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

7. Other incoming resources

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Insurance commission | 122 | 122 | 348 |
| Proceeds of Crime income | 49,791 | 49,791 | 9,570 |
| Other incoming resources | 1,156 | 1,156 | 203 |
| | <u>51,069</u> | <u>51,069</u> | <u>10,121</u> |
| <i>Total 2021</i> | <u>10,121</u> | <u>10,121</u> | |

8. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|------------------------|------------------------------------|--------------------|--------------------|
| Charitable expenditure | 146,952 | 146,952 | 148,826 |
| | <u>146,952</u> | <u>146,952</u> | <u>148,826</u> |
| <i>Total 2021</i> | <u>148,826</u> | <u>148,826</u> | |

9. Analysis of expenditure by activities

| | Activities undertaken directly 2022 £ | Support costs 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---------------------|---|-------------------------------|-----------------------------|-----------------------------|
| Charitable activity | 124,041 | 22,911 | 146,952 | 148,826 |
| | <u>124,041</u> | <u>22,911</u> | <u>146,952</u> | <u>148,826</u> |
| <i>Total 2021</i> | <u>118,188</u> | <u>30,638</u> | <u>148,826</u> | |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

| | Charitable activity 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--|-------------------------------------|-----------------------------|-----------------------------|
| Cattery fees | 45,970 | 45,970 | 54,262 |
| Rehoming cats | 66,043 | 66,043 | 51,541 |
| Direct animal welfare | 6,077 | 6,077 | 7,385 |
| Donations to animal and wildlife charities | 5,683 | 5,683 | 5,000 |
| Foster costs | 268 | 268 | - |
| | <u>124,041</u> | <u>124,041</u> | <u>118,188</u> |
| <i>Total 2021</i> | <u>118,188</u> | <u>118,188</u> | |

Analysis of support costs

| | Charitable activity 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--------------------------------------|-------------------------------------|-----------------------------|-----------------------------|
| Staff costs | 12,527 | 12,527 | 11,275 |
| Volunteer mileage and other expenses | 2,930 | 2,930 | 2,374 |
| Advertising | 258 | 258 | 52 |
| Central office annual quota | 1,378 | 1,378 | 6,064 |
| Legal administration expenses | - | - | 375 |
| Insurance | 582 | 582 | 264 |
| Printing, postage and stationery | 123 | 123 | 663 |
| Telephone | 290 | 290 | 682 |
| Sundry expenses | 1,971 | 1,971 | 2,204 |
| Office and administration | 517 | 517 | - |
| Professional fees | 2,191 | 2,191 | 6,685 |
| Governance costs | 144 | 144 | - |
| | <u>22,911</u> | <u>22,911</u> | <u>30,638</u> |
| <i>Total 2021</i> | <u>30,638</u> | <u>30,638</u> | |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Independent examiner's remuneration

| | 2022 £ | 2021 £ |
|---|-------------------|-------------------|
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | 1,920 | 1,224 |
| Fees payable to the Charity's independent examiner in respect of: All other services not included above | - | 5,370 |
| | <u> </u> | <u> </u> |

11. Staff costs

| | 2022 £ | 2021 £ |
|--|---------------|---------------|
| Wages and salaries | 12,363 | 11,129 |
| Contribution to defined contribution pension schemes | 164 | 146 |
| | <u>12,527</u> | <u>11,275</u> |

The average number of persons employed by the Charity during the year was as follows:

| | 2022 No. | 2021 No. |
|-----------|-------------|-------------|
| Employees | <u>1</u> | <u>1</u> |

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £360).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Tangible fixed assets

| | Other fixed assets £ |
|--------------------------|----------------------------|
| Cost or valuation | |
| At 1 January 2022 | 722 |
| Additions | 953 |
| At 31 December 2022 | <u>1,675</u> |
| Depreciation | |
| Charge for the year | 144 |
| At 31 December 2022 | <u>144</u> |
| Net book value | |
| At 31 December 2022 | <u>1,531</u> |
| At 31 December 2021 | <u>722</u> |

14. Debtors

| | 2022 £ | 2021 £ |
|--------------------------------|------------|------------|
| Due within one year | | |
| Prepayments and accrued income | 647 | 772 |
| | <u>647</u> | <u>772</u> |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. Creditors: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|---------------|---------------|
| Trade creditors | 14,197 | 15,713 |
| Pension | - | 30 |
| Accruals and deferred income | 1,920 | 3,388 |
| | <u>16,117</u> | <u>19,131</u> |

16. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Balance at 31 December 2022 £ |
|---------------------------|--------------------------------------|----------------|------------------|---|
| Unrestricted funds | | | | |
| General Funds - all funds | <u>382,099</u> | <u>109,946</u> | <u>(146,952)</u> | <u>345,093</u> |

Statement of funds - prior year

| | <i>Balance at 1 January 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Balance at 31 December 2021 £</i> |
|---------------------------|--|---------------------|--------------------------|--|
| Unrestricted funds | | | | |
| General Funds | <u>451,304</u> | <u>79,621</u> | <u>(148,826)</u> | <u>382,099</u> |

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|--|---------------------------------------|
| Tangible fixed assets | 1,531 | 1,531 |
| Current assets | 359,679 | 359,679 |
| Creditors due within one year | (16,117) | (16,117) |
| Total | 345,093 | 345,093 |

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------------------------|--|---------------------------------------|
| Tangible fixed assets | 722 | 722 |
| Current assets | 400,508 | 400,508 |
| Creditors due within one year | (19,131) | (19,131) |
| Total | 382,099 | 382,099 |

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £164 (2021 - £146). This was fully paid at year end (2021: liability of £30).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

19. Related party transactions

During the year the charity received income from the National RSPCA totalling £24,662 (2021: £26,568). These receipts were in relation to door to door grants £23,218, membership fees £772, donations £278, commission of insurance sales of £122 and other income of £272. In addition to this, the RSPCA Shropshire Branch is part of the national RSPCA's Branch Legacy Service, whereby the national RSPCA's Legacy department handles the administration of any legacies due to the branch. Due to this, the RSPCA passed on the payment of legacies left to the branch totalling £9,076 (2021: £15,000).

During the year the Charity made payments to the national RSPCA totalling £7,168 (2021: £8,521). These payments were in relation to goods purchased £4,601, insurance £1,189 and a branch contribution of £1,378.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

England & Wales - Charity number 225814

Accounts

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
SHROPSHIRE BRANCH**

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021



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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

| | |
|----------------------------------|--|
| Trustees | Mr P Cockayne, Chair (appointed 15 June 2021) Mr T Bray, (RSPCA National Appointed Trustee) (resigned 15 June 2021) Ms N Croome (appointed 15 June 2021) Mr M Dalton (appointed 15 June 2021, resigned 14 October 2021) Ms A Gabbitas (appointed 15 June 2021) Mr J Mckay, Co-opted (appointed 15 June 2021) Ms J Philips (appointed 15 June 2021, resigned 13 October 2021) Ms R Storey (appointed 15 June 2021) Miss J Stringer, Co-opted Mr M Tomlinson, (RSPCA National Appointed Trustee) (resigned 15 June 2021) Ms A Wignall (appointed 15 June 2021) |
| Charity registered number | 225814 |
| Principal office | PO Box 554 Newport Shropshire TF2 2ND |
| Accountants | WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG |
| Bankers | Lloyds Bank 1 Pride Hill Shrewsbury Shropshire SY1 1DG |

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Introduction

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2021 to 31 December 2021. The Royal Society for the Prevention of Cruelty to Animals Shropshire Branch, herein referred to as RSPCA Shropshire Branch (registered charity number 225814) is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the National RSPCA (219099)), carrying out its direct animal welfare work within the region of Shropshire. The Branch is governed by the RSPCA Branch Rules, revised in 2018.

At the June 2021 AGM the charity moved back into local administration. Seven new trustees were appointed by the charity members. Prior to this the charity had been governed by the nationally appointed trustees.

Objectives and activities

a. Policies and objectives

The objects 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 (Shropshire), in accordance with the policies of the National RSPCA.

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 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and activities (continued)

b. Strategies for achieving objectives

We respond to enquiries (both direct and via the National RSPCA's national call centre) from the public about animals locally. The public benefits from knowing that we can intervene to assist animals in need within the Shropshire region.

We provide subsidised neutering and veterinary care for companion 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 obtain veterinary care for companion animals, thereby promoting responsible pet ownership.

Within the terms of our governing document, we support the National RSPCA, and other local animal welfare charities through providing funds. In 2021, we made donations totalling £5,000 to Cuan Wildlife Rescue (registered charity number 1096812) – a charity based in Shropshire, which takes in a large amount of wildlife rescued by the National RSPCA's Inspectorate in the RSPCA Shropshire Branch's area. We also paid a Branch Contribution of £6,064 (2020: £3,308) to the National RSPCA's Regional Fund. We received back from the RSPCA's Branch Emergency Fund unspent donations of £15,865.

We provide volunteering opportunities for those who wish to support our work, including home visiting and fundraising. During 2021, we have also had volunteer drivers, who have been delivering animals to their adoptive homes.

c. Activities undertaken to achieve objectives

The Branch supports the National RSPCA's Inspectors by taking in, free of charge, mistreated or abandoned cats, including pets whose owners suffer ill health or financial difficulties or pass away.

Animals in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed and rehabilitated for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. Microchipping also helps to ensure that if a pet is lost, it can be reunited with its owner.

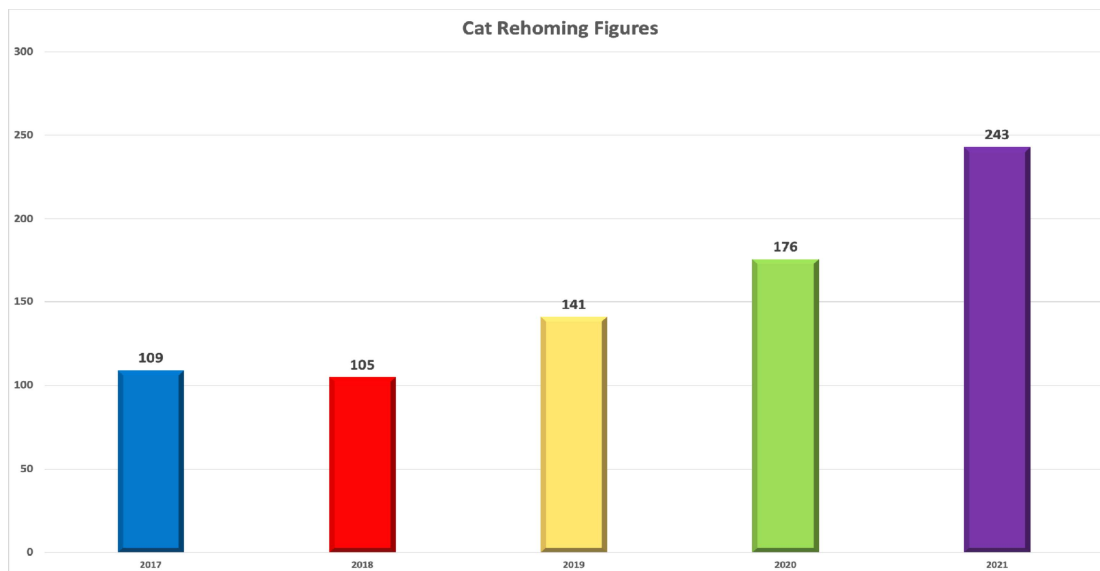
We rehome cats currently in need at a low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as a subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals and therefore would fall outside our objectives to rehome to those who could not afford them.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

a. Main achievements of the Charity

2021 was still affected by the Covid-19 pandemic. We had expected to see a reduction in our rehoming figures due to the lockdown restrictions but were extremely surprised and pleased to note that we actually increased the number of cats rehomed during the year - we rehabilitated and rehomed 243 cats last year, compared to 176 cats in 2020.



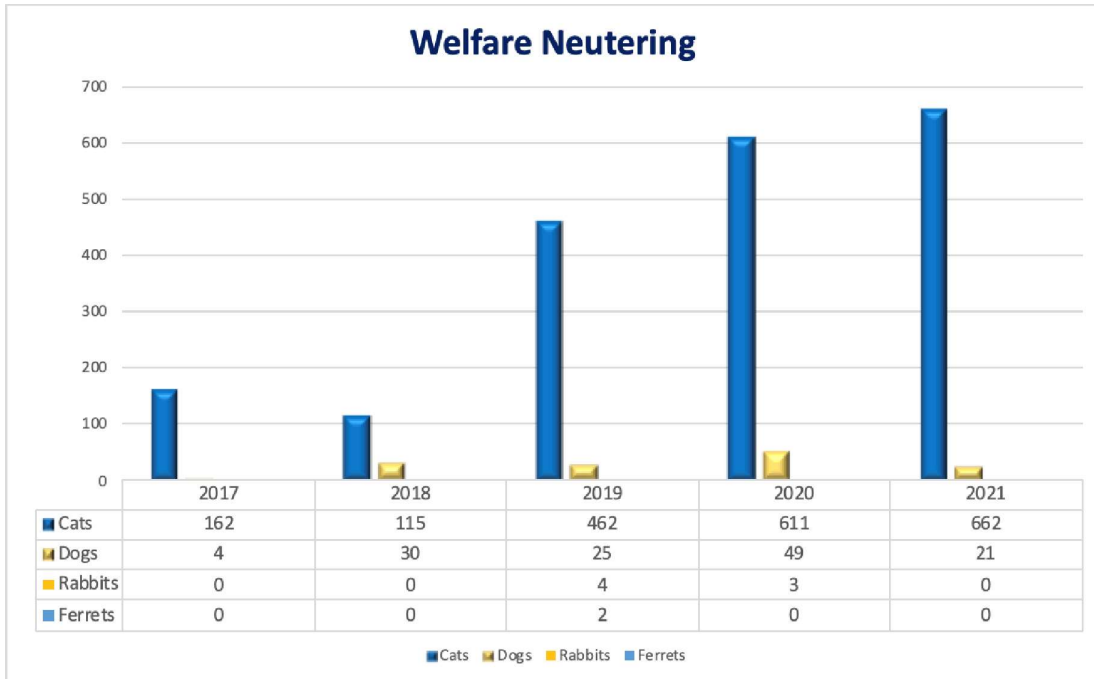
The joint funded scheme between the RSPCA's West Midlands Regional Board and Cats Protection which was launched in July 2019 continued throughout 2021. Cats belonging to qualifying owners who live in the wider West Midlands (including Shropshire) can be neutered and microchipped for £5 at one of the vets who have enrolled into this scheme. There are currently 20 vets enrolled from the Shropshire area. In 2021, 662 cats were neutered using this scheme in Shropshire. Given that vets stopped performing non-emergency procedures during the Covid-19 lockdowns, this is a huge achievement, with 7,474 cats neutered across the wider West Midlands using the scheme. You can find out more about the West Midlands Cat Neutering and Microchipping Scheme eligibility criteria, and which vets are participating in the scheme on the RSPCA website, by searching "RSPCA West Midlands cat neuter".

We hope that the combination of the neutering and microchipping scheme, and making sure all cats rehomed through the branch are also neutered and microchipped helps to reduce the number of unwanted and unplanned litters in the area, and also ensures that, if they were to go missing in the future, they can be reunited with their owners.

We continued to issue neutering vouchers for other companion animals. These vouchers give financial support towards the neutering costs for owned companion animals in the Shropshire area for those people who are on means-tested benefits. In 2021, we issued vouchers to support with financial assistance towards the neutering costs for 21 owned dogs, which is a decrease on the 49 vouchers we issued in 2020.

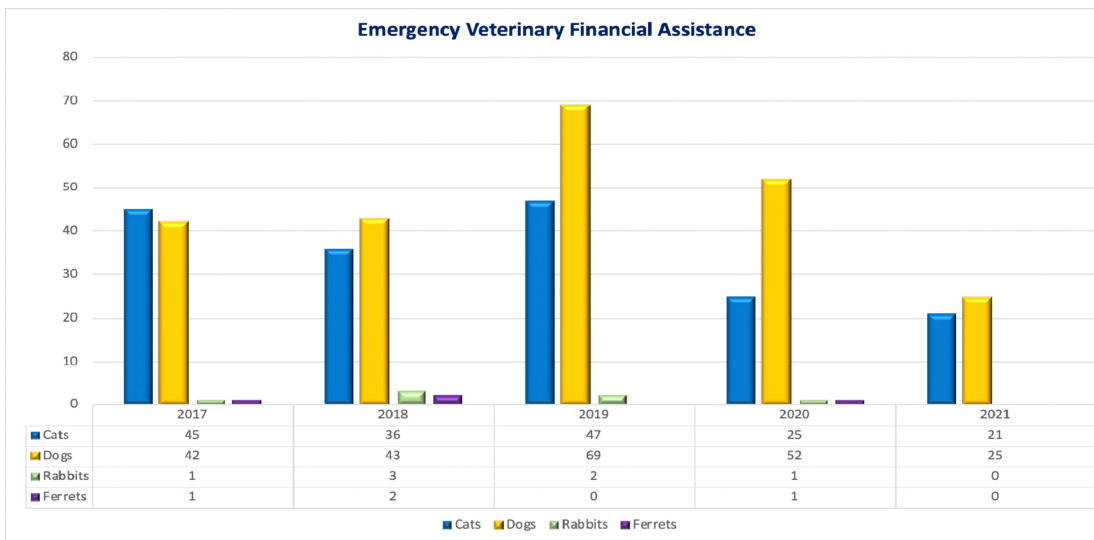
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)



This year, the number of vouchers we issued for our veterinary welfare assistance scheme towards the costs of emergency veterinary treatment was for 46 animals – 25 dogs and 21 cats.

Due to the Covid-19 restrictions, we were unable to hold or attend any of the events we had planned for 2021. As the Covid-19 restrictions ease, we are hoping to restart our events.



TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

a. Financial review of the year

In 2021, RSPCA Shropshire Branch received £15,000 (2020: £119,551) from money kindly left to the branch. In addition to this, we received £24,134 from the Door to Door grant from the National RSPCA. Adoption fees made up the majority of the remainder of the branch's income, as well as membership subscriptions and donations from members of the public. Included in other income of £9,570 from the Proceeds of Crime, this income relates to the previous fraud committed against the charity.

The branch's expenditure in 2021 was mainly spent on the animals who were taken into the branch's care to be rehabilitated and rehomed, with £104,537 (2020: £83,519) being spent on their veterinary treatment, private boarding costs and related costs.

Direct Animal Welfare is for financial assistance (as explained in the objectives) and amounted to £7,385 for 2021 (2020: £8,113).

The RSPCA Shropshire Branch's net expenditure over income was (£69,205) (2020: (£39,913)). We will be looking into finding sustainable sources of income for the branch over the coming years to drive predictable income up and allow for growth within Shropshire.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. 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. Total closing funds at year end 2021 are £382,099 (2020: £451,304). All funds held are classified as unrestricted funds.

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

The Trustees have considered the level of free reserves they wish to retain, appropriate to the RSPCA Shropshire Branch's needs. A level of no more than 18 months expenditure has been deemed appropriate. This is based on the RSPCA Shropshire Branch's size and the level of financial commitments held, especially the animals in the branch's care, and the welfare services offered to owned animals in the Shropshire area. The Trustees aim to ensure that the RSPCA Shropshire Branch will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

The free reserves stand at £381,377 at the year-end (2020: £451,304). This level exceeds our planned reserves of 18 months expenditure, standing at 28 months at this year's level of expenditure, but is a reduction on the prior year.

As the free reserves stood at such a high figure, the Trustees are looking into projects for the branch to engage in to support the work that the National RSPCA's Inspectorate does in the Shropshire area.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

a. Constitution

Royal Society for the Prevention of Cruelty to Animals Shropshire Branch is a registered charity, number 225814, and is constituted as an unincorporated charitable association.

b. Methods of appointment or election of Trustees

In April 2017, the National RSPCA's governing Council used its powers to take charge of the RSPCA Shropshire Branch. The National RSPCA's Council appointed temporary trustees, under the National RSPCA's Rules, to manage the RSPCA Shropshire Branch's affairs to the exclusion of any former trustees.

During 2020, we started the process of recruiting local Branch Trustees, in order to start the process of moving the branch back into local trusteeship. We used a variety of methods to recruit Trustees - our most successful route has been through trustee recruitment sites, and we also advertised on our website, the National RSPCA website, social media, and a variety of volunteer recruitment sites. In 2021, the AGM and committee election saw local trustees successfully elected and the Branch moved back into local trusteeship.

Unless the trustees are appointed by the National RSPCA, as was the case for RSPCA Shropshire Branch between April 2017 and 2021, the Branch constitution requires the Branch membership to elect a committee annually at the Branch's AGM. At the time of the 2021 AGM, the governing document required the elected Committee to consist of at least 7 and not more than 14 people. However, in November 2021, the governing document was amended to change the minimum number of trustees required to be elected at AGM to 5 (and not more than 14 people).

The Branch constitution requires the Branch membership to elect a committee annually at the Branch's AGM. The elected Committee must consist of at least 5 and not more than 14 people, all of whom must be eligible Branch members (people who have been branch members for more than 3 months). Trustee candidates must be nominated in writing by at least 2 eligible branch members, and they must receive more than 50% of the votes of the eligible branch members present and voting at the AGM.

The elected Branch Committee can also co-opt up to 3 persons (at any one time) to serve as co-opted Trustees until the next AGM - these 3 people do not need to hold Branch membership (but they must not be members of another Branch, nor people who received less than 50% of the vote at the last committee election).

In addition, the Committee may appoint a replacement Trustee from among the eligible Branch members to fill a vacancy formed if an elected Trustee resigns or their membership ceases.

At the June 2021 AGM the charity moved back into local administration. Seven new trustees were appointed by the charity members. Prior to this the charity had been governed by the nationally appointed trustees.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

Structure, governance and management (continued)

c. Financial risk management

The Trustees examine the major risks that are faced when they consider their plans for the utilisation of 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 Trustees are mindful of their duty to seek restitution for the fraud committed against the charity, and are still working with the Police, who are taking action under the Proceeds of Crime Act.

Work is ongoing to improve the awareness and reputation of the RSPCA Shropshire Branch, and the branch will continue to engage with local events, raise the profile of the branch, and promote the support that the branch offers, where coronavirus restrictions allow.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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 order of the members of the board of Trustees and signed on their behalf by:



Trustee

Date: 8 June 2022

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent Examiner's Report to the Trustees of Royal Society for the Prevention of Cruelty to Animals Shropshire Branch ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.


I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Bookkeeping and VAT services from a separate WR Partners team have been provided to the Charity during the year. The bookkeeping service is independent of the independent examiner's work. I confirm that the FRC's Revised Ethical Standard has been appropriately applied.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 10 June 2022

S J Tweedie BSc FCA DChA

WR Partners
Belmont House
Shrewsbury
SY2 6LG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

| | Note | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 3 | 15,000 | 15,000 | 119,551 |
| Charitable activities | 4 | 54,415 | 54,415 | 35,365 |
| Other trading activities | 5 | - | - | 195 |
| Investments | 6 | 85 | 85 | 232 |
| Other income | 7 | 10,121 | 10,121 | 224 |
| Total income | | 79,621 | 79,621 | 155,567 |
| Expenditure on: | | | | |
| Charitable activities | 8 | 148,826 | 148,826 | 195,480 |
| Total expenditure | | 148,826 | 148,826 | 195,480 |
| Net movement in funds | | (69,205) | (69,205) | (39,913) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 451,304 | 451,304 | 491,217 |
| Net movement in funds | | (69,205) | (69,205) | (39,913) |
| Total funds carried forward | | 382,099 | 382,099 | 451,304 |

The Statement of Financial Activities includes all gains and losses recognised in the year.

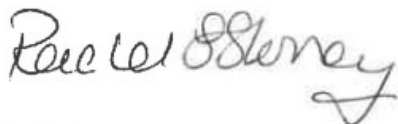
The notes on pages 13 to 23 form part of these financial statements.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

BALANCE SHEET
AS AT 31 DECEMBER 2021

| | Note | 2021 £ | 2020 £ |
|--|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 722 | - |
| | | <u>722</u> | <u>-</u> |
| Current assets | | | |
| Debtors | 14 | 772 | 6,988 |
| Cash at bank and in hand | | 399,736 | 445,558 |
| | | <u>400,508</u> | <u>452,546</u> |
| Creditors: amounts falling due within one year | 15 | (19,131) | (1,242) |
| Net current assets | | <u>381,377</u> | <u>451,304</u> |
| Total assets less current liabilities | | <u>382,099</u> | <u>451,304</u> |
| Total net assets | | <u><u>382,099</u></u> | <u><u>451,304</u></u> |
| Charity funds | | | |
| Restricted funds | 16 | - | - |
| Unrestricted funds | 16 | 382,099 | 451,304 |
| Total funds | | <u><u>382,099</u></u> | <u><u>451,304</u></u> |

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Ms R Storey
Trustee

Date: 8 June 2022

The notes on pages 13 to 23 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. General information

The objects 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 (Shropshire), in accordance with the policies of the National RSPCA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Royal Society for the Prevention of Cruelty to Animals Shropshire 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, . Depreciation is not charged in year of purchase.

Depreciation is provided on the following basis:

| | | |
|--------------------|---|-------------------|
| Other fixed assets | - | 20% straight line |
|--------------------|---|-------------------|

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

| | Unrestricted funds 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Legacies | 15,000 | 15,000 | 119,551 |
| <i>Total 2020</i> | <u>119,551</u> | <u>119,551</u> | |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Income from charitable activities

| | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Door to door collections | 24,134 | 24,134 | 25,173 |
| Subscriptions and regular giving | 1,769 | 1,769 | 2,737 |
| Rehoming fees | 9,580 | 9,580 | 7,455 |
| Donations | 3,067 | 3,067 | - |
| RSPCA donation partial refund | 15,865 | 15,865 | - |
| | <u>54,415</u> | <u>54,415</u> | <u>35,365</u> |
| <i>Total 2020</i> | <u>35,365</u> | <u>35,365</u> | |

5. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Calendar sales | - | - | 25 |
| Calendar sponsors | - | - | 85 |
| Events | - | - | 85 |
| | <u>-</u> | <u>-</u> | <u>195</u> |
| <i>Total 2020</i> | <u>195</u> | <u>195</u> | |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Investment income

| | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 85 | 85 | 232 |
| <i>Total 2020</i> | <u>232</u> | <u>232</u> | |

7. Other incoming resources

| | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Insurance commission | 348 | 348 | 224 |
| Proceeds of Crime income | 9,570 | 9,570 | - |
| Other incoming resources | 203 | 203 | - |
| | <u>10,121</u> | <u>10,121</u> | <u>224</u> |
| <i>Total 2020</i> | <u>224</u> | <u>224</u> | |

8. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------|------------------------------------|-----------------------------|-----------------------------|
| Charitable expenditure | 148,826 | 148,826 | 195,480 |
| <i>Total 2020</i> | <u>195,480</u> | <u>195,480</u> | |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Analysis of expenditure by activities

| | Activities undertaken directly 2021 £ | Support costs 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------|---|-------------------------------|-----------------------------|-----------------------------|
| Charitable expenditure | 118,188 | 30,638 | 148,826 | 195,480 |
| <i>Total 2020</i> | <i>168,497</i> | <i>26,983</i> | <i>195,480</i> | |

Analysis of direct costs

| | Activities 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|---------------------------------|-------------------------|-----------------------------|-----------------------------|
| Cattery fees | 54,262 | 54,262 | 46,025 |
| Rehoming cats | 51,541 | 51,541 | 37,494 |
| Direct animal welfare | 7,385 | 7,385 | 8,113 |
| Donations to Cuan Animal Rescue | 5,000 | 5,000 | 5,000 |
| Donation to RSPCA National | - | - | 71,865 |
| | 118,188 | 118,188 | 168,497 |
| <i>Total 2020</i> | <i>168,497</i> | <i>168,497</i> | |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Activities 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|--------------------------------------|-------------------------|-----------------------------|-----------------------------|
| Staff costs | 11,275 | 11,275 | 11,358 |
| Volunteer mileage and other expenses | 2,374 | 2,374 | 1,633 |
| Advertising | 52 | 52 | 100 |
| Central office annual quota | 6,064 | 6,064 | 3,308 |
| Legal administration expenses | 375 | 375 | 2,926 |
| Insurance | 264 | 264 | 870 |
| Printing, postage and stationery | 663 | 663 | - |
| Telephone | 682 | 682 | 527 |
| Sundry expenses | 2,204 | 2,204 | 1,830 |
| Professional fees | 6,685 | 6,685 | 3,932 |
| Office equipment | - | - | 499 |
| | <u>30,638</u> | <u>30,638</u> | <u>26,983</u> |
| <i>Total 2020</i> | <u>26,983</u> | <u>26,983</u> | |

10. Independent examiner's remuneration

| | 2021 £ | 2020 £ |
|---|---------------------|--------------|
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | 1,020 | 960 |
| Fees payable to the Charity's independent examiner in respect of: All other services not included above | 5,370 | 1,045 |
| | <u>5,370</u> | <u>1,045</u> |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. Staff costs

| | 2021 £ | 2020 £ |
|--|---------------|---------------|
| Wages and salaries | 11,129 | 11,295 |
| Contribution to defined contribution pension schemes | 146 | 63 |
| | <u>11,275</u> | <u>11,358</u> |

The average number of persons employed by the Charity during the year was as follows:

| | 2021 No. | 2020 No. |
|-----------|-------------|-------------|
| Employees | <u>1</u> | <u>1</u> |

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Tangible fixed assets

| | Other fixed assets £ |
|--------------------------|----------------------------|
| Cost or valuation | |
| Additions | 722 |
| At 31 December 2021 | <u>722</u> |
| Net book value | |
| At 31 December 2021 | <u>722</u> |
| At 31 December 2020 | <u>-</u> |

14. Debtors

| | 2021 £ | 2020 £ |
|--------------------------------|------------|--------------|
| Due within one year | | |
| Prepayments and accrued income | 772 | 340 |
| VAT recoverable | - | 6,648 |
| | <u>772</u> | <u>6,988</u> |

15. Creditors: Amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------|---------------|--------------|
| Trade creditors | 15,713 | - |
| Pension | 30 | - |
| Accruals and deferred income | 3,388 | 1,242 |
| | <u>19,131</u> | <u>1,242</u> |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Balance at 31 December 2021 £ |
|---------------------------|--------------------------------------|-------------|------------------|---|
| Unrestricted funds | | | | |
| General Funds | 451,304 | 79,621 | (148,826) | 382,099 |

Statement of funds - prior year

| | Balance at 1 January 2020 £ | Income £ | Expenditure £ | Balance at 31 December 2020 £ |
|---------------------------|--------------------------------------|-------------|------------------|---|
| Unrestricted funds | | | | |
| General Funds | 491,217 | 155,567 | (195,480) | 451,304 |

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2021 £ | Total funds 2021 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Tangible fixed assets | 722 | 722 |
| Current assets | 400,508 | 400,508 |
| Creditors due within one year | (19,131) | (19,131) |
| Total | 382,099 | 382,099 |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2020 £</i> | <i>Total funds 2020 £</i> |
|-------------------------------|--|---------------------------------------|
| Current assets | 452,546 | 452,546 |
| Creditors due within one year | (1,242) | (1,242) |
| Total | <u>451,304</u> | <u>451,304</u> |

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £146 (2020 - £63). Of this, £30 was a liability at year end (2020: £nil).

19. Related party transactions

During the year the charity received income from the National RSPCA totalling £26,568 (2020: £26,434). These receipts were in relation to door to door grants £24,134, membership fees £1,207, donations £806, commission of insurance sales of £348 and other income of £73. Following a donation paid out to the National RSPCA during 2020 of £71,865, the charity received a refund of £15,865 due to the funds not being required. In addition to this, the RSPCA Shropshire Branch is part of the national RSPCA's Branch Legacy Service, whereby the national RSPCA's Legacy department handles the administration of any legacies due to the branch. Due to this, the RSPCA passed on the payment of legacies left to the branch totalling £15,000 (2020: £119,551).

During the year the Charity made payments to the national RSPCA totalling £8,521 (2020: £80,000). These payments were in relation to goods purchased £1,477, insurance £605, branch contribution £6,064 and legacy administration fees of £375.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

England & Wales - Charity number 225814

Accounts

**ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS
SHROPSHIRE BRANCH**

UNAUDITED

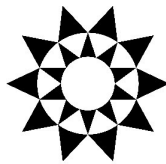
TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020



RSPCA Shropshire Branch

Registered Charity No. 225814



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Protecting your future.

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | |
|----------------------------------|---|
| Trustees | Mr T Bray, (RSPCA National Appointed Trustee) Mr M Tomlinson, (RSPCA National Appointed Trustee) Miss J Stringer, (RSPCA National Appointed Trustee) (appointed 26 June 2020) |
| Charity registered number | 225814 |
| Correspondence address | c/o RSPCA Gonsal Farm Dorrington Shrewsbury Shropshire SY5 7ET |
| Accountants | WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG |
| Bankers | Lloyds Bank 1 Pride Hill Shrewsbury Shropshire SY1 1DG |

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2020 to 31 December 2020.

Introduction

The Royal Society for the Prevention of Cruelty to Animals Shropshire Branch, herein referred to as RSPCA Shropshire Branch (registered charity number 225814) is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the National RSPCA (219099)), carrying out its direct animal welfare work within the region of Shropshire. The Branch is governed by the RSPCA Branch Rules, revised in 2018.

The Branch constitution requires seven trustees to be elected by the branch members at an AGM, however, in April 2017, the National RSPCA's governing Council used its powers to take charge of the RSPCA Shropshire Branch. The National RSPCA's Council appointed 3 temporary trustees, under the National RSPCA's Rules, to manage the RSPCA Shropshire Branch's affairs to the exclusion of any former trustees. National trustees Mr T Bray, Mr M Tomlinson and Mr R Booker were appointed on 25th April 2017. In October 2019, Mr R Booker was elected onto the National RSPCA's Board of Trustees, which due to changes to the National RSPCA's rules, required him to resign from his role as an appointed trustee with RSPCA Shropshire Branch. Miss J Stringer was appointed as a third temporary trustee in June 2020.

Their purpose in this role is to manage the affairs of the RSPCA Shropshire 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, which is planned for 2021. As temporary trustees, they all have proven experience of managing an RSPCA branch.

The objects 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 (Shropshire), in accordance with the policies of the National RSPCA.

Objectives and activities

a. Policies and objectives

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 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.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities (continued)

b. Strategies for achieving objectives

We respond to enquiries (both direct and via the National RSPCA'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 telephone and email. The public benefits through the promotion of responsible pet ownership.

We provide subsidised neutering, microchipping and veterinary care for companion 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 take steps to reunite lost animals with their owners. This work benefits our local community (including local authorities) by preventing animals straying and posing a risk to themselves and people by causing road traffic collisions.

Within the terms of our governing document, we support the National RSPCA, and other local animal welfare charities through providing funds. In 2020, we made donations totalling £5000 to Cuan Wildlife Rescue (registered charity number 1096812) – a charity based in Shropshire, which takes in a large amount of wildlife rescued by the National RSPCA's Inspectorate in the RSPCA Shropshire Branch's area. We also paid Branch Contribution of £3,308 to the National RSPCA's Regional Fund; and we also donated £71,865 to the RSPCA's Branch Emergency Fund, which was set up to support RSPCA branches in financial difficulty due to the Covid-19 pandemic.

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.

c. Activities undertaken to achieve objectives

The Branch supports the National RSPCA's Inspectors by taking in, free of charge, mistreated or abandoned cats, including pets whose owners suffer ill health or financial difficulties or pass away.

Cats in our care receive veterinary treatment, vaccination, neutering, microchipping and are assessed and rehabilitated for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. Microchipping also helps to ensure that if a pet is lost, it can be reunited with its owner.

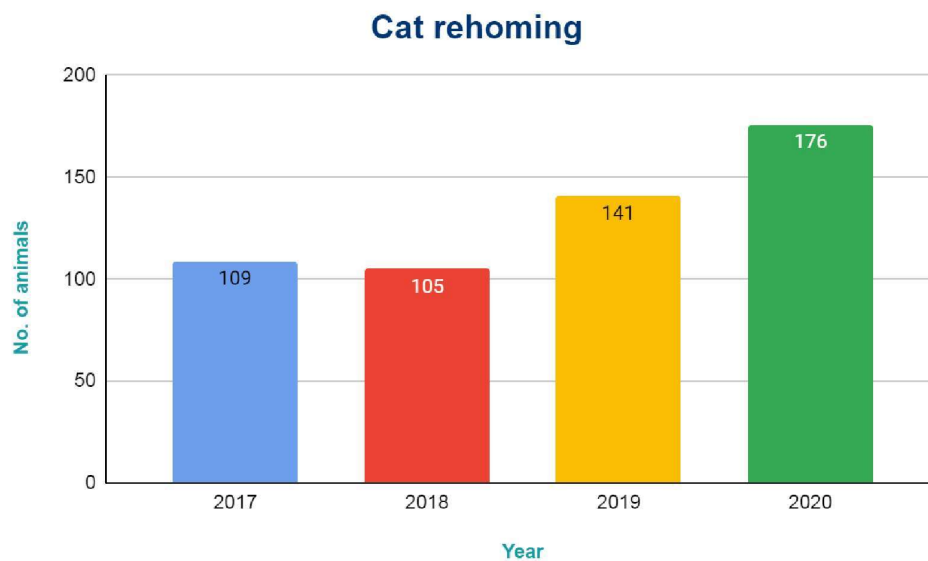
We rehome cats in need at a low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals and therefore would fall outside our objectives to rehome to those who could not afford them.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

a. Main achievements of the Charity

2020 was the year no-one could have predicted, due to the Covid-19 pandemic. We had expected to see a reduction in our rehoming figures due to the lockdown restrictions, but are extremely surprised and pleased to note that we actually increased the number of cats rehomed during the year - we rehabilitated and rehomed 176 cats this year, compared to 141 cats in 2019.



In an ever changing world, Zoe, Yvonne and our volunteers moved the entire adoption process to a virtual process, including home visiting; and started delivering cats to their adoptive homes when the restrictions meant that adopters were unable to collect their newly adopted animals. Despite the huge changes we had to make to how the branch works, we are very proud of the achievements of the branch in 2020, and this is credit to Zoe (our Administration & Animal Welfare Assistant), Yvonne and Alan (who own and run the cattery we use to board the cats at), our wonderful volunteers, and the vets we work with.

The joint funded scheme between the RSPCA's West Midlands Regional Board and Cats Protection which was launched in July 2019 continued throughout 2020. Cats belonging to qualifying owners who live in the wider West Midlands (including Shropshire) can be neutered and microchipped for £5 at one of the vets who have enrolled into this scheme. There are currently 20 vets enrolled from the Shropshire area. In 2020, 611 cats were neutered using this scheme in Shropshire, and of these, 496 (81%) were also microchipped. Given that vets stopped performing non-emergency procedures during the Covid-19 lockdowns, this is a huge achievement, with 6,076 cats neutered across the wider West Midlands using the scheme. You can find out more about the West Midlands Cat Neutering and Microchipping Scheme eligibility criteria, and which vets are participating in the scheme on the RSPCA website, by searching "RSPCA West Midlands cat neuter".

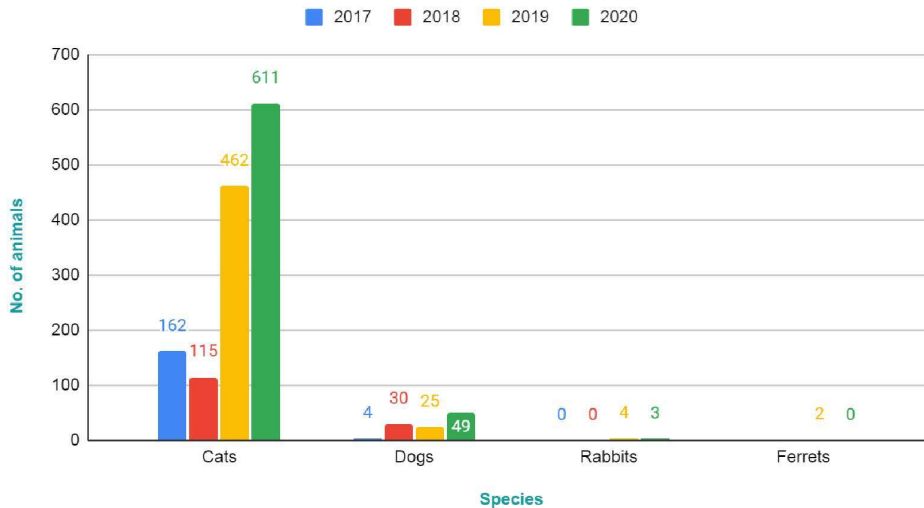
We hope that the combination of the neutering and microchipping scheme, and making sure all cats rehomed through the branch are also neutered and microchipped helps to reduce the number of unwanted and unplanned litters in the area, and also ensures that, if they were to go missing in the future, they can be reunited with their owners.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

We continued to issue neutering vouchers for other companion animals. These vouchers give financial support towards the neutering costs for owned companion animals in the Shropshire area for those people who are on means-tested benefits. In 2020, we issued vouchers to support with financial assistance towards the neutering costs for 49 owned dogs, which is an increase on the 25 vouchers we issued in 2019. We had planned to advertise the neutering scheme more widely during 2020, however, due to the reduction in neutering services during the Covid-19 lockdowns, we only increased the advertising of the scheme in the first 3 months of 2020. We are hoping to do some more advertising of the scheme once normal neutering practice returns. We also issued vouchers to support with financial assistance towards the neutering costs of 3 owned rabbits.

Welfare neutering (owned animals)

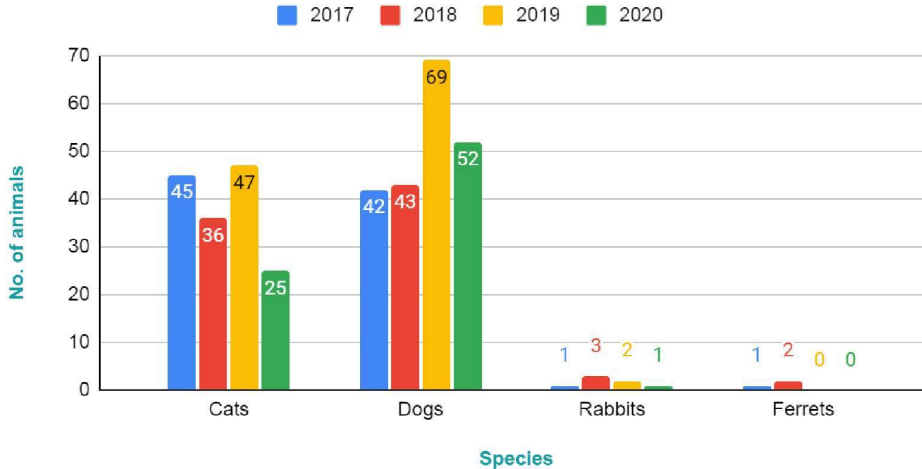


This year, we have seen a reduction in the number of vouchers we issued for our veterinary welfare assistance scheme, issuing numbers closer to the number of vouchers we issued in 2018. In 2020, we issued vouchers towards the costs of emergency veterinary treatment for 78 animals - 52 dogs (69 in 2019, 43 in 2018), 25 cats (47 in 2019, 36 in 2018), and 1 rabbit (2 in 2019, 3 in 2018).

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

Emergency veterinary financial assistance (owned animals)



Due to the Covid-19 restrictions, we were unable to hold or attend any of the events we had planned for 2020. As the Covid-19 restrictions ease, we are hoping to restart our events, and in the meantime, we are looking into taking part in or holding virtual fundraising events.

We would like to take this opportunity to thank Yvonne and Alan at Northwood Grange Cattery for increasing the cat pen capacity made available to the branch from March 2020, and for adapting to our changing intake and adoption processes. We would also like to thank Zoe, our Administration and Animal Welfare Assistant, for adapting quickly to the changing requirements, continuing to find suitable homes for the cats in our care, and supporting people in the Shropshire area on the phone and by email throughout the pandemic. We would also like to thank our volunteers for their dedication to the branch, and in some cases for taking on different roles with the branch to help us meet the branch's needs.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Financial review

a. Financial review of the year

In 2020, RSPCA Shropshire Branch received £119,551 from money kindly left to the branch in 4 legacies. In addition to this, we received £25,173 from the Door to Door grant from the National RSPCA. Adoption fees made up the majority of the remainder of the branch's income, as well as sales of the 2020 calendars, membership subscriptions and donations from members of the public.

The branch's expenditure in 2020 was mainly spent on the animals who were taken into the branch's care to be rehabilitated and rehomed, with £83,519 being spent on their veterinary treatment, private boarding costs, and other fees. This is an increase on the spend on this in 2019 (£51,715), but we took in, rehabilitated and rehomed 25% more cats in 2020 than in 2019, and had to stop and then change our rehoming process due to the Covid-19 restrictions. The branch spent £8,113 on our welfare assistance schemes - supporting financially towards the costs of emergency veterinary treatment and neutering of animals for those people who would otherwise be unable to afford this for their animals. This was a reduction on our spend in 2019 (£14,775) - this is partly due to the branch stopping the branch cat neutering scheme when the West Midlands cat neutering and microchipping scheme was launched, and also due to a reduction in the requests received for welfare assistance from the public, and veterinary practices reducing their neutering provision due to Covid-19 restrictions. We are expecting the number of requests we receive may increase in 2021, due to the potential impact of Covid-19.

In 2020, we paid Branch Contribution of £3,308 to the National RSPCA's Regional Fund; and we also donated £71,865 to the RSPCA's Branch Emergency Fund, which was set up to support RSPCA branches in financial difficulty due to the Covid-19 pandemic. In addition, we continued to make monthly donations (totalling £5,000) to Cuan Wildlife Rescue (registered charity number 1096812), a charity based in Shropshire, which takes in a large amount of wildlife rescued by the National RSPCA's Inspectorate in the RSPCA Shropshire Branch's area.

The RSPCA Shropshire Branch's expenditure in 2020 exceeded the branch's income by £39,913 - this includes the branch's donation to the RSPCA Branch Emergency Fund. We will be looking into finding sustainable sources of income for the branch over the coming years.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. 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. Total closing funds are £451,304 (2019: £491,217). All funds held are classified as unrestricted funds.

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

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees have considered the level of free reserves they wish to retain, appropriate to the RSPCA Shropshire Branch's needs. A level of no more than 18 months expenditure has been deemed appropriate. This is based on the RSPCA Shropshire Branch's size and the level of financial commitments held, especially the animals in the branch's care, and the welfare services offered to owned animals in the Shropshire area. The Trustees aim to ensure that the RSPCA Shropshire Branch will be able to continue to fulfil its charitable objectives, even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

The free reserves stand at £451,304 at the year end (2019: £491,217). This level exceeds our planned reserves of 18 months expenditure, standing at 28 months at this year's level of expenditure, but is a reduction on the prior year.

As the free reserves stood at such a high figure, the Trustees are looking into projects for the branch to engage in to support the work that the National RSPCA's Inspectorate does in the Shropshire area.

Structure, governance and management

a. Constitution

Royal Society for the Prevention of Cruelty to Animals Shropshire Branch is a registered charity, number 225814, and is constituted as an unincorporated charitable association.

b. Methods of appointment or election of Trustees

In April 2017, the National RSPCA's governing Council used its powers to take charge of the RSPCA Shropshire Branch. The National RSPCA's Council appointed temporary trustees, under the National RSPCA's Rules, to manage the RSPCA Shropshire Branch's affairs to the exclusion of any former trustees.

During 2020, we started the process of recruiting local Branch Trustees, in order to start the process of moving the branch back into local trusteeship. We have used a variety of methods to recruit Trustees - our most successful route has been through trustee recruitment sites, and we also advertised on our website, the National RSPCA website, social media, and a variety of volunteer recruitment sites. We are hoping to hold an AGM and committee election in 2021, where we hope these people will be successfully elected into trustee positions for RSPCA Shropshire Branch. This AGM is likely to be held virtually due to the coronavirus restrictions.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Structure, governance and management (continued)

Unless the trustees are appointed by the National RSPCA, as has been the case for RSPCA Shropshire Branch since April 2017, the Branch constitution requires the Branch membership to elect a committee annually at the Branch's AGM. The elected Committee must consist of at least 7 and not more than 14 people, all of whom must be eligible Branch members (people who have been branch members for more than 3 months). Trustee candidates must be nominated in writing by at least 2 eligible branch members, and they must receive more than 50% of the votes of the eligible branch members present and voting at the AGM.

The elected Branch Committee can also co-opt up to 3 persons (at any one time) to serve as co-opted Trustees until the next AGM.

In addition, the Committee may appoint a replacement Trustee from among the eligible Branch members to fill a vacancy formed if an elected Trustee resigns or their membership ceases.

c. Financial risk management

The Trustees examine the major risks that are faced when they consider their plans for the utilisation of 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 Trustees are mindful of their duty to seek restitution for the fraud committed against the charity, and are still working with the Police, who are taking action under the Proceeds of Crime Act.

Work is ongoing to improve the awareness and reputation of the RSPCA Shropshire Branch, and the branch will continue to engage with local events, raise the profile of the branch, and promote the support that the branch offers, where coronavirus restrictions allow.

The biggest risk faced by RSPCA Shropshire Branch at the time of writing the Trustees' Annual Report is that posed by Covid-19. We had expected that it would mean that our rehoming figures would have been significantly reduced during 2020, with animals spending more time in our care, but this wasn't the case. However, Covid-19 has meant that the fundraising income of the branch has been significantly reduced.

Plans for future periods

Our plans for 2021 are very similar to those from 2020, as the Covid-19 restrictions meant that we were unable to fulfil all of our plans in 2020:

- Hold an AGM and Committee election during the year, with a view to the branch moving back into local trusteeship in 2021
- Continuing to raise the charity's profile by putting on and attending more events (if restrictions allow), including attendance at events in more parts of the RSPCA Shropshire Branch area, and looking at the possibility of virtual events
- Increasing the awareness and uptake of the branch's neutering scheme for dogs, rabbits, and other animals
- Increasing the awareness and uptake of the West Midlands cat neutering and microchipping scheme
- Maintaining or increasing the animal welfare work offered by the branch
- Looking at ways to increase the intake and rehoming capacity of the branch
- Increasing the number of volunteers involved with the charity
- Developing an income generation strategy to ensure longer term financial sustainability
- Begin using volunteer drivers to deliver animals to their adoptive homes.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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 order of the members of the board of Trustees on 27/5/21 and signed on their behalf by:



Mr M Tomlinson
Trustee

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the Trustees of Royal Society for the Prevention of Cruelty to Animals Shropshire Branch ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

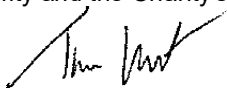
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 04/06/2021

T Lunt BA FCCA MIRPM

WR Partners
Belmont House
Shrewsbury
SY2 6LG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | Note | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Donations and legacies | 3 | 154,916 | 154,916 | 325,364 |
| Other trading activities | 4 | 195 | 195 | 5,515 |
| Investments | 5 | 232 | 232 | 330 |
| Other income | 6 | 224 | 224 | 540 |
| Total income | | 155,567 | 155,567 | 331,749 |
| Expenditure on: | | | | |
| Charitable activities | 7 | 195,480 | 195,480 | 99,573 |
| Total expenditure | | 195,480 | 195,480 | 99,573 |
| Net movement in funds | | (39,913) | (39,913) | 232,176 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | 14 | 491,217 | 491,217 | 259,041 |
| Net movement in funds | | (39,913) | (39,913) | 232,176 |
| Total funds carried forward | | 451,304 | 451,304 | 491,217 |

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 22 form part of these financial statements.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

| | Note | 2020 £ | 2019 £ |
|--|------|-----------------------|-----------------------|
| Fixed assets | | - | - |
| Current assets | | | |
| Debtors | 12 | 6,988 | 7,340 |
| Cash at bank and in hand | | 445,558 | 483,877 |
| | | <u>452,546</u> | <u>491,217</u> |
| Creditors: amounts falling due within one year | 13 | (1,242) | - |
| Net current assets | | <u>451,304</u> | 491,217 |
| Total assets less current liabilities | | <u>451,304</u> | <u>491,217</u> |
| Net assets | | <u>451,304</u> | <u>491,217</u> |
| Total net assets | | <u><u>451,304</u></u> | <u><u>491,217</u></u> |
| Charity funds | | | |
| Restricted funds | 14 | - | - |
| Unrestricted funds | 14 | 451,304 | 491,217 |
| Total funds | | <u><u>451,304</u></u> | <u><u>491,217</u></u> |

The financial statements were approved and authorised for issue by the Trustees on 27/5/21 and signed on their behalf by:



Mr M Tomlinson
(Trustee)

The notes on pages 14 to 22 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. General information

The objects 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 (Shropshire), in accordance with the policies of the National RSPCA.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Royal Society for the Prevention of Cruelty to Animals Shropshire 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.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Debtors

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

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

| | Unrestricted funds 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|--------------------------|--|---------------------------------------|---------------------------------------|
| Donations | 10,192 | 10,192 | 7,995 |
| Legacies | 119,551 | 119,551 | 290,630 |
| Door to door collections | 25,173 | 25,173 | 26,739 |
| | <u>154,916</u> | <u>154,916</u> | <u>325,364</u> |
| <i>Total 2019</i> | <u>325,364</u> | <u>325,364</u> | |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Calendar sales | 25 | 25 | 655 |
| Calendar sponsors | 85 | 85 | 575 |
| Events | 85 | 85 | 4,285 |
| | <u>195</u> | <u>195</u> | <u>5,515</u> |
| <i>Total 2019</i> | <u>5,515</u> | <u>5,515</u> | |

5. Investment income

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 232 | 232 | 330 |
| | <u>330</u> | <u>330</u> | |
| <i>Total 2019</i> | <u>330</u> | <u>330</u> | |

6. Other incoming resources

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|----------------------|------------------------------------|-----------------------------|-----------------------------|
| Insurance commission | 224 | 224 | 540 |
| | <u>540</u> | <u>540</u> | |
| <i>Total 2019</i> | <u>540</u> | <u>540</u> | |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------|------------------------------------|-----------------------------|-----------------------------|
| Charitable expenditure | 195,480 | 195,480 | 99,573 |
| <i>Total 2019</i> | 99,573 | 99,573 | |

8. Analysis of expenditure by activities

| | Activities undertaken directly 2020 £ | Support costs 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------|---|-------------------------------|-----------------------------|-----------------------------|
| Charitable expenditure | 91,632 | 103,848 | 195,480 | 99,573 |
| <i>Total 2019</i> | 66,490 | 33,083 | 99,573 | |

Analysis of direct costs

| | 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------|-----------|-----------------------------|-----------------------------|
| Private boarding costs | 13,435 | 13,435 | 31,458 |
| Rehoming cats and dogs | 70,084 | 70,084 | 20,257 |
| Direct animal welfare | 8,113 | 8,113 | 14,775 |
| | 91,632 | 91,632 | 66,490 |
| <i>Total 2019</i> | 66,490 | 66,490 | |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Analysis of expenditure by activities (continued)

Analysis of support costs

| | 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|--------------------------------------|----------------|-----------------------------|-----------------------------|
| Staff costs | 11,358 | 11,358 | 8,122 |
| Donations to Cuan Wildlife Rescue | 5,000 | 5,000 | 5,000 |
| Volunteer mileage and other expenses | 1,633 | 1,633 | 2,822 |
| Advertising | 100 | 100 | 600 |
| Central office annual quota | 3,308 | 3,308 | 545 |
| Legal administration expenses | 2,926 | 2,926 | 7,178 |
| Insurance | 870 | 870 | 1,209 |
| Printing, postage and stationery | - | - | 185 |
| Telephone | 527 | 527 | 734 |
| Sundry expenses | 1,830 | 1,830 | 1,943 |
| Professional fees | 3,932 | 3,932 | 4,246 |
| Office equipment | 499 | 499 | 499 |
| Donation to RSPCA | 71,865 | 71,865 | - |
| | <u>103,848</u> | <u>103,848</u> | <u>33,083</u> |
| <i>Total 2019</i> | <u>33,083</u> | <u>33,083</u> | |

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,242 (2019 - £1,110).

10. Staff costs

| | 2020 £ | 2019 £ |
|--|----------------------|--------------|
| Wages and salaries | 11,295 | 8,122 |
| Contribution to defined contribution pension schemes | 63 | - |
| | <u>11,358</u> | <u>8,122</u> |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

| | 2020 | 2019 |
|-----------|-------------|------|
| | No. | No. |
| Employees | 1 | 1 |

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

12. Debtors

| | 2020 | 2019 |
|--------------------------------|--------------|-------|
| | £ | £ |
| Due within one year | | |
| Prepayments and accrued income | 340 | - |
| Tax recoverable | 6,648 | 7,340 |
| | 6,988 | 7,340 |

13. Creditors: Amounts falling due within one year

| | 2020 | 2019 |
|------------------------------|--------------|------|
| | £ | £ |
| Accruals and deferred income | 1,242 | - |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

14. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2020 £ | Income £ | Expenditure £ | Balance at 31 December 2020 £ |
|---------------------------|--------------------------------------|----------------|------------------|---|
| Unrestricted funds | | | | |
| General Funds | <u>491,217</u> | <u>155,567</u> | <u>(195,480)</u> | <u>451,304</u> |

Statement of funds - prior year

| | Balance at 1 January 2019 £ | Income £ | Expenditure £ | Balance at 31 December 2019 £ |
|---------------------------|--------------------------------------|----------------|------------------|---|
| Unrestricted funds | | | | |
| General Funds | <u>259,041</u> | <u>331,749</u> | <u>(99,573)</u> | <u>491,217</u> |

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

| | Unrestricted funds 2020 £ | Total funds 2020 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Current assets | 452,546 | 452,546 |
| Creditors due within one year | (1,242) | (1,242) |
| Total | <u>451,304</u> | <u>451,304</u> |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

| | <i>Unrestricted funds 2019 £</i> | <i>Total funds 2019 £</i> |
|----------------|--|---------------------------------------|
| Current assets | 491,217 | 491,217 |
| Total | <u>491,217</u> | <u>491,217</u> |

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £63 (2019 - £nil). This was fully paid during the year.

17. Related party transactions

During the year the charity received income from the National RSPCA totalling £26,434 (2019: £48,957). These receipts were in relation to door to door collections £25,173, membership fees £499, donations £508, events £30 and other income of £224. In addition to this, the RSPCA Shropshire Branch is part of the national RSPCA's Branch Legacy Service, whereby the national RSPCA's Legacy department handles the administration of any legacies due to the branch. Due to this, the RSPCA passed on the payment of legacies left to the branch totalling £119,551 (2019: £290,630).

During the year the Charity made payments to the national RSPCA totalling £80,000 (2019: £31,593). These payment were in relation to goods purchased £1,901, branch contribution £3,308, legacy administration fees of £2,926 and a donation to the National RSPCA Emergency Appeal of £71,865.