

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

UNAUDITED

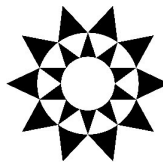
TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020



RSPCA Shropshire Branch

Registered Charity No. 225814



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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.

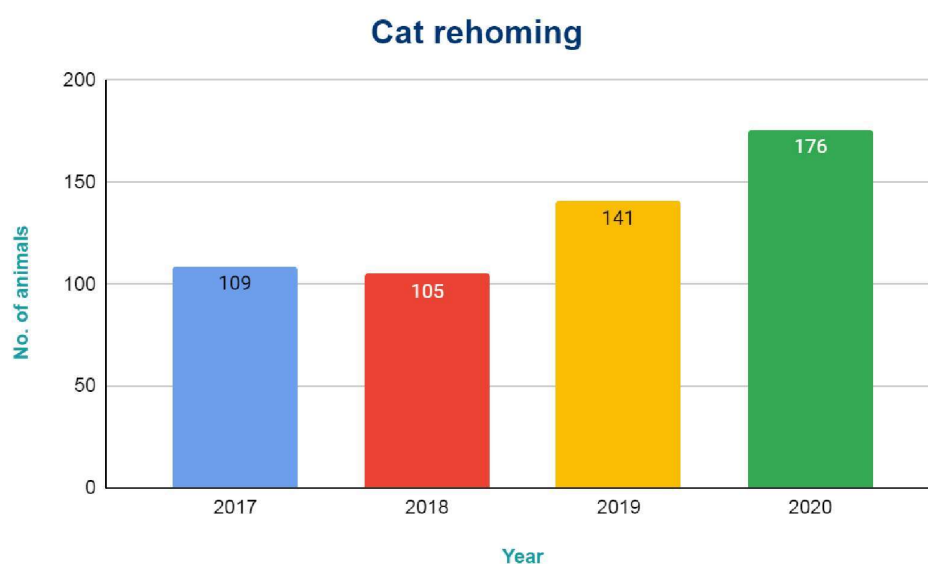
We rehome cats in need at a low cost to people willing and able to have a companion animal. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which 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.

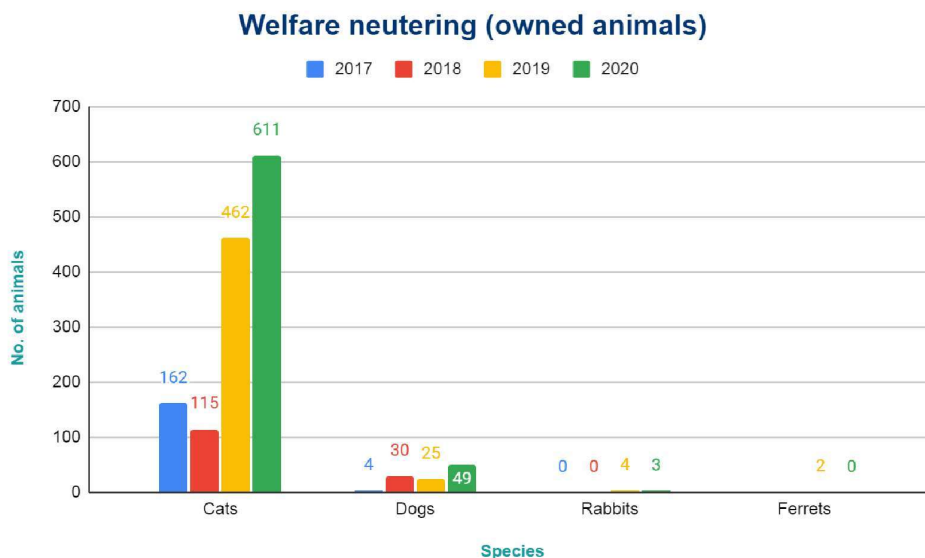
The joint funded scheme between the RSPCA's West Midlands Regional Board and Cats Protection which was launched in July 2019 continued throughout 2020. Cats belonging to qualifying owners who live in the wider West Midlands (including Shropshire) can be neutered and microchipped for £5 at one of the 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)

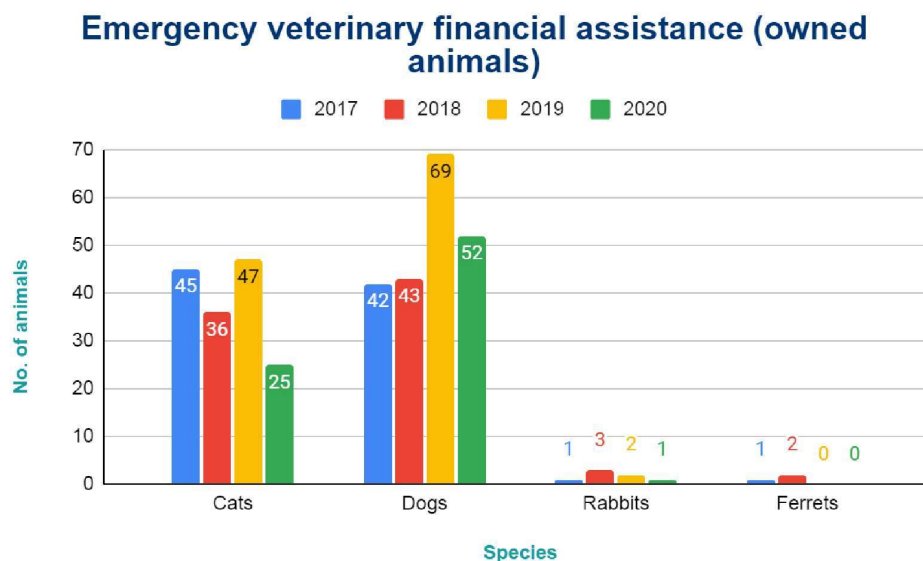
We continued to issue neutering vouchers for other companion animals. These vouchers give financial support towards the neutering costs for owned companion animals in the Shropshire area for those people who are on means-tested benefits. In 2020, we issued vouchers to support with financial assistance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



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)



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.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**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.

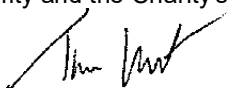
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

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>	<u>491,217</u>
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 £	Total funds 2019 £
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 No.	2019 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	491,217	491,217

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.