

**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

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

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.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

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.

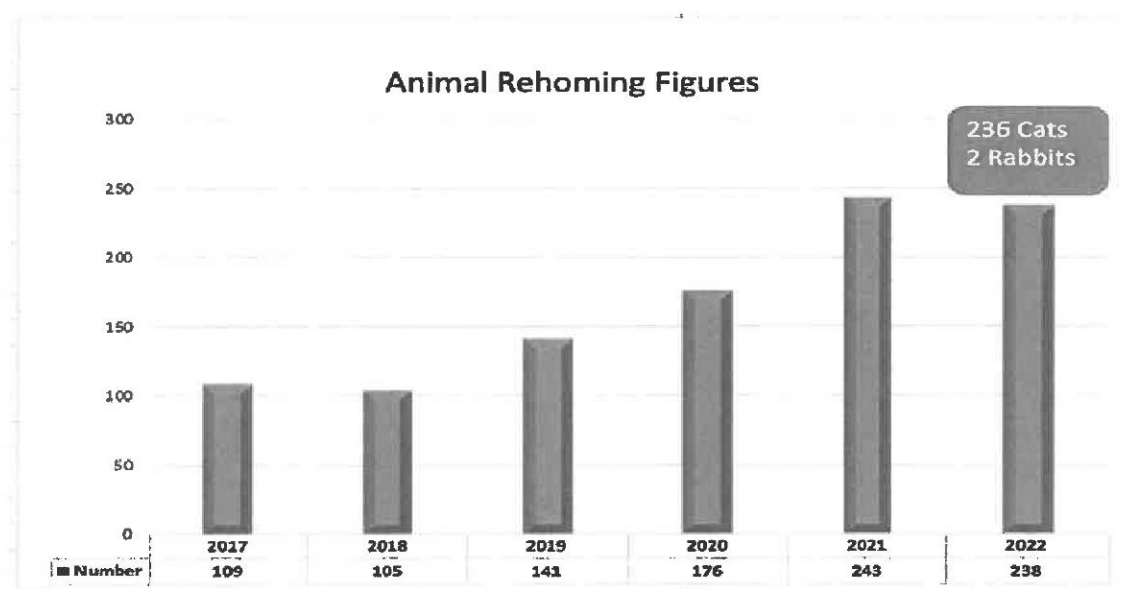
ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

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.

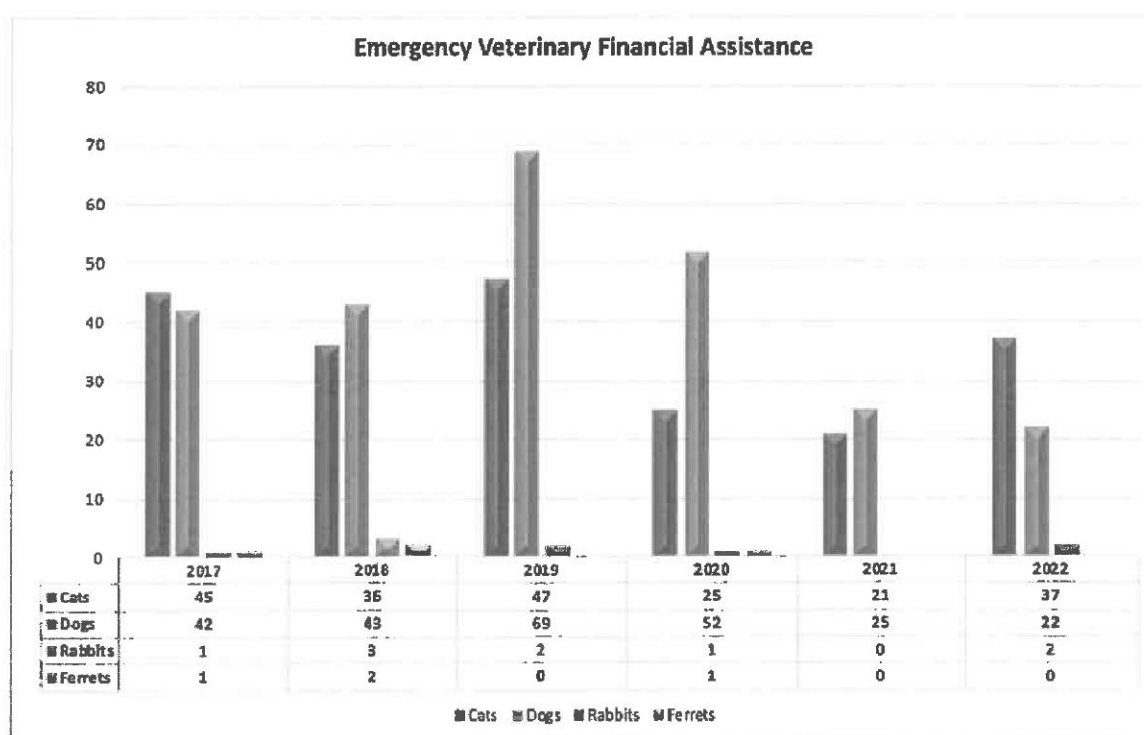
We continued to issue neutering vouchers for other companion animals. These vouchers give financial support towards the neutering costs for owned companion animals in the Shropshire area for those people who are on means-tested benefits. In 2022, we issued vouchers to support with financial assistance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

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

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.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

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

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

**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.

S J 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.

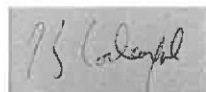
The notes on pages 11 to 21 form part of these financial statements.

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

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.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS SHROPSHIRE BRANCH

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
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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>
Total 2021	<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
	<u>37,172</u>	<u>37,172</u>	<u>51,348</u>
<i>Total 2021</i>	<u>51,348</u>	<u>51,348</u>	

5. Income from other trading activities

Income from fundraising events

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

6. Investment income

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

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 £	<i>Total funds 2021 £</i>
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><u>10,121</u></u>	<u><u>10,121</u></u>	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	<i>Total 2021 £</i>
Charitable expenditure	146,952	146,952	148,826
<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 £	<i>Total funds 2021 £</i>
Charitable activity	124,041	22,911	146,952	148,826
<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>	

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**NOTES TO THE FINANCIAL STATEMENTS
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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>5,370</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	2021
	No.	No.
Employees	1	1
	<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).

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**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><u>1,531</u></u>
At 31 December 2021	<u><u>722</u></u>

14. Debtors

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

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**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

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
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
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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.