

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WREXHAM DISTRICT AND DEESIDE BRANCH

England & Wales · Charity number 232232

Details

| | |
|-------------|--|
| Other names | RSPCA - WREXHAM DISTRICT AND DEESIDE BRANCH, RSPCA WREXHAM DISTRICT AND DEESIDE BRANCH |
| Status | Registered |
| Legal form | Other |
| Registered | 1963-12-12 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|---|
| Address | RSPCA Parkside Chart Way Horsham RH12 1XH |
| Phone | 07713092045 |
| Email | admin@rspca-wrexhamdeeside.org.uk |
| Website | http://www.rspca.org.uk/local/wrexham-district-and-deeside-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: helping animal welfare locally & within our area

Classification

- **How:** Provides Human Resources, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Animals
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** WREXHAM DISTRICT AND DEESIDE.
- Flintshire
- Wrexham

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £23,536 | £36,796 | - | - |
| 2023-12-31 | £40,116 | £29,332 | - | - |
| 2022-12-31 | £45,648 | £28,125 | - | - |
| 2021-12-31 | £40,161 | £16,738 | - | - |
| 2020-12-31 | £31,385 | £68,018 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------|------|------------|
| Carl Brian Lloyd | | 2021-12-06 |
| Dr ALUN TUDOR REES | | 2021-12-06 |
| MICHAEL ALAN BIRD | | 2024-12-01 |

Accounts

Charity registration number: 232232

RSPCA Wrexham and Deeside Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2023

RSPCA Wrexham and Deeside Branch

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RSPCA Wrexham and Deeside Branch

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | S Hyman A Rees C Lloyd |
| Charity Registration Number | 232232 |
| Principal Office | Bryn-y-Maen Colwyn Bay LL29 5EJ |
| Accountants | Aston Hughes Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay LL29 8PE |

RSPCA Wrexham and Deeside Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

The Royal Society for the Prevention of Cruelty to Animals Wrexham and Deeside Branch is run to help prevent cruelty and to aid sick and injured animals within its local area. As part of the Welsh region, we also support financial initiatives within Wales in consultation with the Branch Committee.

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 2006 to have due regard to public benefit guidance published by the Commission.

Objectives, strategies and activities

The Branch continued to host a weekly mobile veterinary animal welfare clinic in Queensferry servicing animals and their owners who are unable to access subsidised veterinary treatment. In 2023 the mobile clinic treated a total of 628 animals during these visits to our branch area. The trustees would like to thank the mobile clinic team for their continued commitment and hard work.

The Branch also supported the work of the Society's Inspectorate through direct financial support in the form of welfare assistance vouchers and emergency boarding costs as and when required, in addition to the branch's involvement with other animal welfare initiatives via the RSPCA Cymru Wales board.

Throughout 2023 the branch continued to support local members of the public on means tested benefits with vouchers towards veterinary treatment (2023 - 189 vouchers, £13,246 / 2022 - 132 vouchers, £9,189.31). We would like to acknowledge the work carried out by the RSPCA Wyth Sir branch who kindly administer our welfare assistance scheme. During 2023 the branch also rehomed 12 cats to new homes.

In efforts to support animals and their owners during the cost of living crisis, Wrexham District & Deeside in conjunction with all the other RSPCA branches in Wales has endeavoured to help owners on low incomes and the environment by diverting unwanted pet food from incineration to over 60 food banks in Wales. This has seen fantastic collaboration across Wales and led to over one million servings of pet food being distributed to animals and their owners in need.

Public benefit

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Branch holds reserves in order that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted.

RSPCA Wrexham and Deeside Branch

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The RSPCA Wrexham District and Deeside Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Wrexham and Deeside.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Once under national trusteeship, trustees are appointed for the Branch from the national committee - usually 3 as in this case with at least one from the region the branch resides in.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Major risks and management of those risks

Risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

RSPCA Wrexham and Deeside Branch

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 27 August 2024 and signed on its behalf by:

.....
S Hyman
Trustee

.....
A Rees
Trustee

.....
C Lloyd
Trustee

RSPCA Wrexham and Deeside Branch

Independent Examiner's Report to the trustees of RSPCA Wrexham and Deeside Branch

I report to the trustees on my examination of the accounts of RSPCA Wrexham and Deeside Branch for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of RSPCA Wrexham and Deeside Branch you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the RSPCA Wrexham and Deeside Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of RSPCA Wrexham and Deeside Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Andrew Erasmus BSc FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

27 August 2024

RSPCA Wrexham and Deeside Branch

Statement of Financial Activities for the Year Ended 31 December 2023

| | Note | Restricted £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|------|-----------------|--------------------|--------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | | 13,110 | 39,878 | 45,536 |
| Investment income | 3 | - | 238 | 112 |
| Total Income | | <u>13,110</u> | <u>40,116</u> | <u>45,648</u> |
| Expenditure on: | | | | |
| Charitable activities | | (393) | (29,332) | (28,125) |
| Total Expenditure | | <u>(393)</u> | <u>(29,332)</u> | <u>(28,125)</u> |
| Net movement in funds | | 12,717 | 10,784 | 17,523 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | - | 117,854 | 100,331 |
| Total funds carried forward | 11 | <u>12,717</u> | <u>128,638</u> | <u>117,854</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds are wholly unrestricted, a breakdown for 2022 is shown in note 11.

RSPCA Wrexham and Deeside Branch

(Registration number: 232232)
Balance Sheet as at 31 December 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Current assets | | | |
| Cash at bank and in hand | 9 | 129,478 | 118,664 |
| Creditors: Amounts falling due within one year | 10 | <u>(840)</u> | <u>(810)</u> |
| Net assets | | <u>128,638</u> | <u>117,854</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 12,717 | - |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>115,921</u> | <u>117,854</u> |
| Total funds | 11 | <u>128,638</u> | <u>117,854</u> |

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 27 August 2024 and signed on their behalf by:

.....
S Hyman
Trustee

.....
A Rees
Trustee

.....
C Lloyd
Trustee

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA Wrexham and Deeside Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Income from donations and legacies

| | Unrestricted | | Total 2023 | Total 2022 |
|----------------------------|---------------------|-------------------|-----------------------|-----------------------|
| | General | Restricted | £ | £ |
| | £ | £ | | |
| Donations and legacies; | | | | |
| Donations from individuals | 24,476 | - | 24,476 | 26,160 |
| Legacies | 2,000 | 13,110 | 15,110 | 19,128 |
| Subscriptions | 292 | - | 292 | 248 |
| | 26,768 | 13,110 | 39,878 | 45,536 |

3 Investment income

| | Unrestricted funds General | Total 2023 | Total 2022 |
|---|---|-----------------------|-----------------------|
| | £ | £ | £ |
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 238 | 238 | 112 |
| | 238 | 238 | 112 |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

4 Expenditure on charitable activities

| | Note | Unrestricted | | Total 2023 £ | Total 2022 £ |
|-------------------------------------|------|---------------|-----------------|--------------------|--------------------|
| | | General £ | Restricted £ | | |
| Vet fees | | 7,818 | - | 7,818 | 7,476 |
| Mobile clinic | | 2,932 | - | 2,932 | 10,000 |
| Contribution to HQ & RSPCA Cymru | | 15,735 | - | 15,735 | 5,551 |
| Insurance | | - | - | - | 786 |
| Allocated support costs | | 1,489 | - | 1,489 | - |
| Governance costs | | 965 | 393 | 1,358 | 4,312 |
| | | <u>28,939</u> | <u>393</u> | <u>29,332</u> | <u>28,125</u> |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|--|---------------------------------------|--------------------------|--------------------|--------------------|
| Independent examiner fees | | | | |
| Examination of the financial statements | 870 | - | 870 | 930 |
| Legal fees | - | 393 | 393 | - |
| Other governance costs | 95 | - | 95 | 3,382 |
| | <u>965</u> | <u>393</u> | <u>1,358</u> | <u>4,312</u> |

6 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

C Lloyd

£83 (2022: £Nil) of expenses were reimbursed to C Lloyd during the year.

S Hyman

£34 (2022: £Nil) of expenses were reimbursed to S Hyman during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

7 Independent examiner's remuneration

| | 2023 £ | 2022 £ |
|---|------------|------------|
| Examination of the financial statements | <u>870</u> | <u>930</u> |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|--------------|----------------|----------------|
| Cash at bank | <u>129,478</u> | <u>118,664</u> |

10 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|------------|------------|
| Other creditors | <u>840</u> | <u>810</u> |

11 Funds

| | Balance at 1 January 2023 £ | Incoming resources £ | Resources expended £ | Balance at 31 December 2023 £ |
|---------------------------|--|-------------------------------------|-------------------------------------|--|
| Unrestricted funds | | | | |
| General | 117,854 | 27,006 | (28,939) | 115,921 |
| Restricted funds | <u>-</u> | <u>13,110</u> | <u>(393)</u> | <u>12,717</u> |
| Total funds | <u>117,854</u> | <u>40,116</u> | <u>(29,332)</u> | <u>128,638</u> |
| | Balance at 1 January 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 December 2022 £ |
| Unrestricted funds | | | | |
| General | <u>100,331</u> | <u>45,648</u> | <u>(28,125)</u> | <u>117,854</u> |

The specific purposes for which the funds are to be applied are as follows:

The restricted fund relates to a legacy restricted to expenditure in Flintshire.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

12 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 December 2023 £ |
|---------------------|---|---|--|
| Current assets | 116,761 | 12,717 | 129,478 |
| Current liabilities | (840) | - | (840) |
| Total net assets | 115,921 | 12,717 | 128,638 |
| | | Unrestricted funds General £ | Total funds at 31 December 2022 £ |
| Current assets | | 118,664 | 118,664 |
| Current liabilities | | (810) | (810) |
| Total net assets | | 117,854 | 117,854 |

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<http://www.virtualcabinetportal.com/WhatIsUTC>

Signature 1

Signed by Alun Rees using authentication code MGcydipTJXhXXiHCow== at IP address 167.172.61.12, on 2024/08/27 14:17:08 Z.

Alun Rees's e-mail address is: alun.rees@rspca-wrexhamdeeside.org.uk.

Signature 2

Signed by Carl Lloyd using authentication code YUNrZHI3SiUyQSw8 at IP address 83.104.187.94, on 2024/09/06 15:55:21 Z.

Carl Lloyd's e-mail address is: carl.lloyd@rspca-wrexhamdeeside.org.uk.

Accounts

Charity registration number: 232232

RSPCA Wrexham and Deeside Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2022

RSPCA Wrexham and Deeside Branch

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Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | S Hyman A Rees C Lloyd |
| Charity Registration Number | 232232 |
| Principal Office | Bryn-y-Maen Colwyn Bay LL29 5EJ |
| Accountants | Aston Hughes Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay LL29 8PE |

RSPCA Wrexham and Deeside Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The Royal Society for the Prevention of Cruelty to Animals Wrexham and Deeside Branch is run to help prevent cruelty and to aid sick and injured animals within its local area. As part of the Welsh region, we also support financial initiatives within Wales in consultation with the Branch Committee.

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 2006 to have due regard to public benefit guidance published by the Commission.

Objectives, strategies and activities

The Branch continued to host a weekly mobile veterinary animal welfare clinic in Queensferry and Wrexham servicing animals and their owners who are unable to access subsidised veterinary treatment. In 2022 the mobile clinic treated a total of 805 animals (503 dogs, 229 cats, 3 rabbits and 22 other species such as captive mammals and birds). The trustees would like to thank the mobile clinic team for their continued commitment and hard work.

The Branch also supported the work of the Society's Inspectorate through direct financial support in the form of welfare assistance vouchers and emergency boarding costs as and when required, in addition to the branch's involvement with other animal welfare initiatives via the RSPCA Cymru Wales board.

Throughout 2022 the branch continued to support local members of the public on means tested benefits with vouchers towards veterinary treatment (2022 - 132 vouchers, £9,189.31 / 2021 - 68 vouchers, £4,445.82). We would like to acknowledge the work carried out by the RSPCA Wyth Sir branch who kindly administer our welfare assistance scheme. During 2022 the branch also rehomed 19 cats to new homes.

In efforts to support animals and their owners during the cost of living crisis, Wrexham District & Deeside in conjunction with all the other branches in Wales has endeavoured to help owners on low incomes and the environment by diverting unwanted pet food from incineration to food banks. This has seen fantastic collaboration across Wales and helped hundreds of animals.

Public benefit

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Branch holds reserves in order that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted.

RSPCA Wrexham and Deeside Branch

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The RSPCA Wrexham District and Deeside Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Wrexham and Deeside.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Once under national trusteeship, trustees are appointed for the Branch from the national committee - usually 3 as in this case with at least one from the region the branch resides in.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Major risks and management of those risks

Risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

RSPCA Wrexham and Deeside Branch

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 10 May 2023 and signed on its behalf by:

.....
S Hyman
Trustee

.....
A Rees
Trustee

.....
C Lloyd
Trustee

RSPCA Wrexham and Deeside Branch

Independent Examiner's Report to the trustees of RSPCA Wrexham and Deeside Branch

I report to the trustees on my examination of the accounts of RSPCA Wrexham and Deeside Branch for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of RSPCA Wrexham and Deeside Branch you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the RSPCA Wrexham and Deeside Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of RSPCA Wrexham and Deeside Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Andrew Erasmus BSc FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

10 May 2023

RSPCA Wrexham and Deeside Branch

Statement of Financial Activities for the Year Ended 31 December 2022

| | Note | Total 2022 £ | Total 2021 £ |
|------------------------------------|------|-----------------------|-----------------------|
| Income and Endowments from: | | | |
| Donations and legacies | | 45,536 | 40,461 |
| Investment income | 3 | <u>112</u> | <u>-</u> |
| Total Income | | <u>45,648</u> | <u>40,461</u> |
| Expenditure on: | | | |
| Charitable activities | | <u>(28,125)</u> | <u>(16,738)</u> |
| Total Expenditure | | <u>(28,125)</u> | <u>(16,738)</u> |
| Net movement in funds | | 17,523 | 23,723 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>100,331</u> | <u>76,608</u> |
| Total funds carried forward | 12 | <u><u>117,854</u></u> | <u><u>100,331</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds are wholly unrestricted, a breakdown for 2021 is shown in note 12.

RSPCA Wrexham and Deeside Branch

(Registration number: 232232)
Balance Sheet as at 31 December 2022

| | Note | 2022 £ | 2021 £ |
|---|------|----------------|-----------------|
| Current assets | | | |
| Debtors | 9 | - | 28 |
| Cash at bank and in hand | 10 | <u>118,664</u> | <u>134,809</u> |
| | | 118,664 | 134,837 |
| Creditors: Amounts falling due within one year | 11 | <u>(810)</u> | <u>(34,506)</u> |
| Net assets | | <u>117,854</u> | <u>100,331</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>117,854</u> | <u>100,331</u> |
| Total funds | 12 | <u>117,854</u> | <u>100,331</u> |

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 10 May 2023 and signed on their behalf by:

.....
S Hyman
Trustee

.....
A Rees
Trustee

.....
C Lloyd
Trustee

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA Wrexham and Deeside Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

2 Income from donations and legacies

| | Unrestricted | Total | Total |
|----------------------------|---------------------|---------------|---------------|
| | General | 2022 | 2021 |
| | £ | £ | £ |
| Donations and legacies; | | | |
| Donations from individuals | 26,160 | 26,160 | 31,125 |
| Legacies | 19,128 | 19,128 | 8,677 |
| Subscriptions | 248 | 248 | 659 |
| | <u>45,536</u> | <u>45,536</u> | <u>40,461</u> |

3 Investment income

| | Unrestricted | Total |
|---|---------------------|--------------|
| | funds | 2022 |
| | General | £ |
| | £ | £ |
| Interest receivable and similar income; | | |
| Interest receivable on bank deposits | <u>112</u> | <u>112</u> |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

4 Expenditure on charitable activities

| | Unrestricted | | |
|----------------------------------|---------------|---------------|---------------|
| | General | Total | Total |
| Note | £ | 2022 | 2021 |
| | £ | £ | £ |
| Vet fees | 7,476 | 7,476 | 4,845 |
| Mobile clinic | 10,000 | 10,000 | 9,291 |
| Contribution to HQ & RSPCA Cymru | 5,551 | 5,551 | 1,378 |
| Insurance | 786 | 786 | - |
| Governance costs | 4,312 | 4,312 | 1,224 |
| | <u>28,125</u> | <u>28,125</u> | <u>16,738</u> |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2022 £ | Total 2021 £ |
|---|---------------------------------------|--------------------|--------------------|
| Independent examiner fees | | | |
| Examination of the financial statements | 930 | 930 | 690 |
| Other governance costs | 3,382 | 3,382 | 534 |
| | <u>4,312</u> | <u>4,312</u> | <u>1,224</u> |

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

7 Independent examiner's remuneration

| | 2022 £ | 2021 £ |
|---|------------|------------|
| Examination of the financial statements | <u>930</u> | <u>690</u> |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

| | 2022 £ | 2021 £ |
|---------------|-----------|-----------|
| Other debtors | - | 28 |

10 Cash and cash equivalents

| | 2022 £ | 2021 £ |
|--------------|-----------|-----------|
| Cash at bank | 118,664 | 134,809 |

11 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|-----------------|-----------|-----------|
| Other creditors | 810 | 34,506 |

12 Funds

| | Balance at 1 January 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 December 2022 £ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|--|
| Unrestricted funds | | | | |
| General | 100,331 | 45,648 | (28,125) | 117,854 |

| | Balance at 1 January 2021 £ | Incoming resources £ | Resources expended £ | Balance at 31 December 2021 £ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|--|
| Unrestricted funds | | | | |
| General | 76,608 | 40,461 | (16,738) | 100,331 |

13 Analysis of net assets between funds

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

| | Unrestricted funds General £ | Total funds at 31 December 2022 £ |
|---------------------|---|--|
| Current assets | 118,664 | 118,664 |
| Current liabilities | <u>(810)</u> | <u>(810)</u> |
| Total net assets | <u>117,854</u> | <u>117,854</u> |

| | Unrestricted funds General £ | Total funds at 31 December 2021 £ |
|---------------------|---|--|
| Current assets | 134,837 | 134,837 |
| Current liabilities | <u>(34,506)</u> | <u>(34,506)</u> |
| Total net assets | <u>100,331</u> | <u>100,331</u> |

Virtual Cabinet Portal Digital Signatures

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<http://www.virtualcabinetportal.com/WhatIsUTC>

Signature 1

Signed by Alun Rees using authentication code SkZJaS85b0xxQyhM at IP address 146.199.32.246, on 2023/05/20 13:09:32 Z.

Alun Rees's e-mail address is: alun.rees@rspca-wrexhamdeeside.org.uk.

Signature 2

Signed by Sally Hyman using authentication code L2Vkn0RYSWZ0Pyx2 at IP address 81.154.48.117, on 2023/05/22 08:30:37 Z.

Sally Hyman's e-mail address is: sally.hyman@rspca-wrexhamdeeside.org.uk.

Signature 3

Signed by Carl Lloyd using authentication code M2pNuxVQWD5IU0U1 at IP address 86.181.244.94, on 2023/05/31 09:17:03 Z.

Carl Lloyd's e-mail address is: carl.lloyd@rspca-wrexhamdeeside.org.uk.

Accounts

Charity registration number: 232232

RSPCA Wrexham and Deeside Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2021

RSPCA Wrexham and Deeside Branch

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| Notes to the Financial Statements | 8 to 15 |

RSPCA Wrexham and Deeside Branch

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | S Hyman A Rees C Lloyd |
| Charity Registration Number | 232232 |
| Principal Office | Bryn-y-Maen Colwyn Bay LL29 5EJ |
| Accountants | Aston Hughes Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay LL29 8PE |

RSPCA Wrexham and Deeside Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Objectives and activities

Objects and aims

The Royal Society for the Prevention of Cruelty to Animals Wrexham and Deeside Branch is run to help prevent cruelty and to aid sick and injured animals within its local area. As part of the Welsh region, we also support financial initiatives within Wales in consultation with the Branch Committee.

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 2006 to have due regard to public benefit guidance published by the Commission.

Objectives, strategies and activities

The Branch continued to host a weekly mobile veterinary animal welfare clinic in Queensferry and Wrexham when covid restrictions allowed. The trustees would like to thank the mobile clinic team who have operated under covid secure protocols in order to continue serving animals and their owners within our branch area.

The Branch also supports the work of the Society's Inspectorate through direct financial support in the form of welfare assistance vouchers, boarding costs and other direct animal related support as and when required. In 2021 the branch purchased rescue equipment for the inspectorate to use across North Wales, providing them with additional tools to rescue animals in distress.

The branch continues to support members of the public on means tested benefits with vouchers towards veterinary treatment (2021 - 68 vouchers, £4,445.82 / 2020 - 100 vouchers, £6,026.82). During 2021 the branch also rehomed 31 cats to new homes.

Covid 19 Impact

2021 was another year impacted by the covid 19 pandemic; while the branch continued to support animals in need, unfortunately fundraising was not possible. Relying on support from regular givers and income from rehoming in addition to a legacy which the branch was extremely grateful for.

While we continued to offer welfare assistance, veterinary services were severely limited and veterinary capacity is continuing to affect animal welfare provision.

Public benefit

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Policy on reserves

The Branch holds reserves in order that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted.

RSPCA Wrexham and Deeside Branch

Trustees' Report

Structure, governance and management

Nature of governing document

The RSPCA Wrexham District and Deeside Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Wrexham and Deeside.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Once under national trusteeship, trustees are appointed for the Branch from the national committee - usually 3 as in this case with at least one from the region the branch resides in.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Major risks and management of those risks

Risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

RSPCA Wrexham and Deeside Branch

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 18 March 2022 and signed on its behalf by:

.....
S Hyman
Trustee

.....
A Rees
Trustee

.....
C Lloyd
Trustee

RSPCA Wrexham and Deeside Branch

Independent Examiner's Report to the trustees of RSPCA Wrexham and Deeside Branch

I report to the trustees on my examination of the accounts of RSPCA Wrexham and Deeside Branch for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of RSPCA Wrexham and Deeside Branch you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the RSPCA Wrexham and Deeside Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of RSPCA Wrexham and Deeside Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Andrew Erasmus BSc FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

18 March 2022

RSPCA Wrexham and Deeside Branch

Statement of Financial Activities for the Year Ended 31 December 2021

| | Note | Total 2021 £ | Total 2020 £ |
|------------------------------------|------|-----------------------|----------------------|
| Income and Endowments from: | | | |
| Donations and legacies | | 40,461 | 31,385 |
| Expenditure on: | | | |
| Charitable activities | | <u>(16,738)</u> | <u>(68,018)</u> |
| Total Expenditure | | <u>(16,738)</u> | <u>(68,018)</u> |
| Net movement in funds | | 23,723 | (36,633) |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>76,608</u> | <u>113,241</u> |
| Total funds carried forward | 12 | <u><u>100,331</u></u> | <u><u>76,608</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds are wholly unrestricted, a breakdown for 2020 is shown in note 12.

RSPCA Wrexham and Deeside Branch

(Registration number: 232232)
Balance Sheet as at 31 December 2021

| | Note | 2021 £ | 2020 £ |
|---|------|-----------------|-----------------|
| Current assets | | | |
| Debtors | 9 | 28 | - |
| Cash at bank and in hand | 10 | <u>134,809</u> | <u>112,993</u> |
| | | 134,837 | 112,993 |
| Creditors: Amounts falling due within one year | 11 | <u>(34,506)</u> | <u>(36,385)</u> |
| Net assets | | <u>100,331</u> | <u>76,608</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>100,331</u> | <u>76,608</u> |
| Total funds | 12 | <u>100,331</u> | <u>76,608</u> |

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 18 March 2022 and signed on their behalf by:

.....
S Hyman
Trustee

.....
A Rees
Trustee

.....
C Lloyd
Trustee

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA Wrexham and Deeside Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

2 Income from donations and legacies

| | Unrestricted | Total | Total |
|-----------------------------------|--------------|--------|--------|
| | General | 2021 | 2020 |
| | £ | £ | £ |
| Donations and legacies; | | | |
| Donations from individuals | 31,125 | 31,125 | 25,422 |
| Legacies | 8,677 | 8,677 | 2,493 |
| Grants, including capital grants; | | | |
| Government grants | - | - | 3,825 |
| Subscriptions | 659 | 659 | (355) |
| | 40,461 | 40,461 | 31,385 |
| | 40,461 | 40,461 | 31,385 |

3 Expenditure on charitable activities

| | Unrestricted | Total | Total |
|----------------------------------|--------------|--------|--------|
| | General | 2021 | 2020 |
| | £ | £ | £ |
| Note | | | |
| Vet fees | 4,845 | 4,845 | 4,812 |
| Mobile clinic | 9,291 | 9,291 | 20,000 |
| Fostering | - | - | 40 |
| Veterinary medicine | - | - | 18,745 |
| Contribution to HQ & RSPCA Cymru | 1,378 | 1,378 | 5,551 |
| Insurance | - | - | 541 |
| Staff costs | - | - | 17,184 |
| Governance costs | 1,224 | 1,224 | 1,145 |
| | 16,738 | 16,738 | 68,018 |
| | 16,738 | 16,738 | 68,018 |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

4 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|---|---------------------------------------|--------------------|--------------------|
| Independent examiner fees | | | |
| Examination of the financial statements | 690 | 690 | 690 |
| Other governance costs | 534 | 534 | 455 |
| | <u>1,224</u> | <u>1,224</u> | <u>1,145</u> |

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Staff costs

The aggregate payroll costs were as follows:

| | 2020 £ |
|--|---------------|
| Staff costs during the year were: | |
| Wages and salaries | 16,306 |
| Pension costs | 878 |
| | <u>17,184</u> |

No employee received emoluments of more than £60,000 during the year

7 Independent examiner's remuneration

| | 2021 £ | 2020 £ |
|---|------------|------------|
| Examination of the financial statements | <u>690</u> | <u>690</u> |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Debtors

| | |
|---------------|------------------|
| | 2021 £ |
| Other debtors | 28 |

10 Cash and cash equivalents

| | | |
|--------------|------------------|------------------|
| | 2021 £ | 2020 £ |
| Cash at bank | 134,809 | 112,993 |

11 Creditors: amounts falling due within one year

| | | |
|-----------------|------------------|------------------|
| | 2021 £ | 2020 £ |
| Other creditors | 34,506 | 36,385 |

12 Funds

| | Balance at 1 January 2021 £ | Incoming resources £ | Resources expended £ | Balance at 31 December 2021 £ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|--|
| Unrestricted funds | | | | |
| General | 76,608 | 40,461 | (16,738) | 100,331 |

| | Balance at 1 January 2020 £ | Incoming resources £ | Resources expended £ | Balance at 31 December 2020 £ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|--|
| Unrestricted funds | | | | |
| General | 113,241 | 31,385 | (68,018) | 76,608 |

13 Analysis of net assets between funds

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2021

| | Unrestricted funds General £ | Total funds at 31 December 2021 £ |
|---------------------|---|--|
| Current assets | 134,837 | 134,837 |
| Current liabilities | <u>(34,506)</u> | <u>(34,506)</u> |
| Total net assets | <u>100,331</u> | <u>100,331</u> |

| | Unrestricted funds General £ | Total funds at 31 December 2020 £ |
|---------------------|---|--|
| Current assets | 112,993 | 112,993 |
| Current liabilities | <u>(36,385)</u> | <u>(36,385)</u> |
| Total net assets | <u>76,608</u> | <u>76,608</u> |

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<http://www.virtualcabinetportal.com/WhatIsUTC>

Signature 1

Signed by Alun Rees using authentication code UDJ8bj5Ma051LmVv at IP address 143.159.53.234, on 2022/03/18 15:19:12 Z.

Alun Rees's e-mail address is: alun.rees@rspca-wrexhamdeeside.org.uk.

Signature 2

Signed by Sally Hyman using authentication code THgwTjBMaI5zWT53 at IP address 81.153.18.155, on 2022/03/22 11:01:50 Z.

Sally Hyman's e-mail address is: sally.hyman@rspca-wrexhamdeeside.org.uk.

Signature 3

Signed by Carl Lloyd using authentication code Vz9uTWJFLmVrUj5Q at IP address 217.46.48.140, on 2022/03/29 00:36:50 Z.

Carl Lloyd's e-mail address is: carl.lloyd@rspca-wrexhamdeeside.org.uk.

Accounts

Charity registration number: 232232

RSPCA Wrexham and Deeside Branch

Annual Report and Financial Statements

for the Year Ended 31 December 2020

RSPCA Wrexham and Deeside Branch

Contents

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| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 to 17 |

RSPCA Wrexham and Deeside Branch

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | S Hyman A Rees C Lloyd |
| Charity Registration Number | 232232 |
| Principal Office | Bryn-y-Maen Colwyn Bay LL29 5EJ |
| Accountants | Aston Hughes Chartered Accountants Selby Towers 29 Princes Drive Colwyn Bay LL29 8PE |

RSPCA Wrexham and Deeside Branch

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Objectives and activities

Objects and aims

The Royal Society for the Prevention of Cruelty to Animals Wrexham and Deeside Branch is run to help prevent cruelty and to aid sick and injured animals within its local area. As part of the Welsh region, we also support financial initiatives within Wales in consultation with the Branch Committee.

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 2006 to have due regard to public benefit guidance published by the Commission.

Objectives, strategies and activities

The Branch continued to host a weekly mobile veterinary animal welfare clinic in Queensferry and Wrexham between January and the introduction of the National lockdown in March.

The Branch also supports the work of the Society's Inspectorate through direct financial support in the form of welfare assistance vouchers, boarding costs and other direct animal related support as and when required.

The branch also continues to support members of the public on means tested benefits with vouchers towards veterinary treatment.

Covid 19 Impact

Due to the severe impact of the Covid 19 pandemic all services provided by the mobile veterinary animal welfare clinic were closed throughout the majority of 2020. This also meant any branch activities to fundraise were also affected, with the branch relying on donations from the public and the RSPCA annual door to door collections.

While we continued to offer welfare assistance, veterinary services were severely limited and veterinary capacity is continuing to affect animal welfare provision.

Public benefit

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims, and continue to deliver benefits to the public.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Branch has continued to support clients throughout the Wrexham area through the provision of Welfare Assistance vouchers. In 2020, the branch helped a total of 100 animals (76 dogs, 22 cats and 1 rabbit). This represents a huge decrease from previous years which demonstrates the impact of the pandemic on our ability to support animal welfare. The branch has also rehomed a small number of cats via one of the ex-trustees. It is also part of the collaborative Wales Cat Neutering scheme in partnership with Cats Protection and the Wales Board of RSPCA Branches. To date this scheme has neutered over 9,000 cats throughout Wales. The branch is solely operated by the committed support of a small group of volunteers whose dedication to the branch facilitates all the services the Branch currently offers. In October 2020, the branch had to make Dylan Evans, Volunteers and Events Officer redundant due to the pandemic, the branch would like to thank them for all their work and dedication to animal welfare.

RSPCA Wrexham and Deeside Branch

Trustees' Report

Trustees

Due to difficulties faced with trustee recruitment, the then incumbent committee of trustees agreed unanimously to pass over the management and stewardship of the Branch, its primary activities and its resources to the Royal Society. The current nationally appointed Trustees are:

Ms Sally Hyman
Dr Alun Rees
Mr Carl Lloyd

Trustees who served are:

P Draycott - resigned 06/12/2021
P Bostock - resigned 06/12/2021
K Armstrong-Braun - resigned 12/9/2020
S Allcroft - resigned 20/10/2020
H Delaney - resigned 12/10/2020
V Milner - resigned 28/03/2021
J Jervis - appointed 18/02/2021, resigned 06/12/2021
L Blazhevskva - appointed 18/02/2021, resigned 06/12/2021
H Edwards - appointed 18/02/2021, resigned 06/12/2021

Financial review

Policy on reserves

The Branch holds reserves in order that the service level provided for animal welfare is maintained should there be a reduction in incoming resources. Reserves are those funds that are freely available for general purposes and are uncommitted.

Structure, governance and management

Nature of governing document

The RSPCA Wrexham District and Deeside Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals (the Society), carrying out its direct animal welfare work in the areas of Wrexham and Deeside.

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. Once under national trusteeship, trustees are appointed for the Branch from the national committee - usually 3 as in this case with at least one from the region the branch resides in.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

RSPCA Wrexham and Deeside Branch

Trustees' Report

Major risks and management of those risks

Risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

RSPCA Wrexham and Deeside Branch

Trustees' Report

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 12 January 2022 and signed on its behalf by:

.....
S Hyman
Trustee

.....
A Rees
Trustee

.....
C Lloyd
Trustee

RSPCA Wrexham and Deeside Branch

Independent Examiner's Report to the trustees of RSPCA Wrexham and Deeside Branch

I report to the trustees on my examination of the accounts of RSPCA Wrexham and Deeside Branch for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of RSPCA Wrexham and Deeside Branch you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

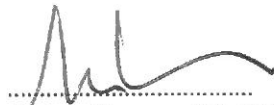
I report in respect of my examination of the RSPCA Wrexham and Deeside Branch's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of RSPCA Wrexham and Deeside Branch as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.



.....
Andrew Erasmus BSc FCA
for and on behalf of Aston Hughes Ltd
Chartered Accountants

Selby Towers
29 Princes Drive
Colwyn Bay
North Wales
LL29 8PE

12 January 2022

RSPCA Wrexham and Deeside Branch

Statement of Financial Activities for the Year Ended 31 December 2020

| | Note | Total 2020 £ | Total 2019 £ |
|------------------------------------|------|--------------------|--------------------|
| Income and Endowments from: | | | |
| Donations and legacies | | 31,385 | 40,137 |
| Charitable activities | | - | 6,488 |
| Investment income | 4 | - | 225 |
| Total Income | | <u>31,385</u> | <u>46,850</u> |
| Expenditure on: | | | |
| Charitable activities | | <u>(68,018)</u> | <u>(40,074)</u> |
| Total Expenditure | | <u>(68,018)</u> | <u>(40,074)</u> |
| Net movement in funds | | (36,633) | 6,776 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>113,241</u> | <u>106,464</u> |
| Total funds carried forward | 14 | <u>76,608</u> | <u>113,240</u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds are wholly unrestricted, a breakdown for 2019 is shown in note 14.

RSPCA Wrexham and Deeside Branch

(Registration number: 232232)
Balance Sheet as at 31 December 2020

| | Note | 2020 £ | 2019 £ |
|---|------|-----------------|-----------------|
| Current assets | | | |
| Debtors | 11 | - | 821 |
| Cash at bank and in hand | 12 | <u>112,993</u> | <u>126,939</u> |
| | | 112,993 | 127,760 |
| Creditors: Amounts falling due within one year | 13 | <u>(36,385)</u> | <u>(14,520)</u> |
| Net assets | | <u>76,608</u> | <u>113,240</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>76,608</u> | <u>113,240</u> |
| Total funds | 14 | <u>76,608</u> | <u>113,240</u> |

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 12 January 2022 and signed on their behalf by:

.....
S Hyman
Trustee

.....
A Rees
Trustee

.....
C Lloyd
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

RSPCA Wrexham and Deeside Branch meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

2 Income from donations and legacies

| | Unrestricted General £ | Total 2020 £ | Total 2019 £ |
|-----------------------------------|------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations from individuals | 25,422 | 25,422 | 29,130 |
| Legacies | 2,493 | 2,493 | 10,214 |
| Grants, including capital grants; | | | |
| Government grants | 3,825 | 3,825 | - |
| Subscriptions | (355) | (355) | 793 |
| | 31,385 | 31,385 | 40,137 |

3 Income from charitable activities

| | Total 2020 £ | Total 2019 £ |
|--------|--------------------|--------------------|
| Clinic | - | 5,796 |
| Other | - | 692 |
| | - | 6,488 |

4 Investment income

| | Total 2020 £ | Total 2019 £ |
|---|--------------------|--------------------|
| Interest receivable and similar income; | | |
| Interest receivable on bank deposits | - | 225 |
| | - | 225 |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

5 Expenditure on charitable activities

| | Unrestricted | Total | Total |
|----------------------------------|---------------|---------------|---------------|
| | General | 2020 | 2019 |
| Note | £ | £ | £ |
| Vet fees | 4,812 | 4,812 | 11,523 |
| Welfare - neutering | - | - | 740 |
| Mobile clinic | 20,000 | 20,000 | (2,457) |
| Fostering | 40 | 40 | 2,330 |
| Veterinary medicine | 18,745 | 18,745 | - |
| Contribution to HQ & RSPCA Cymru | 5,551 | 5,551 | 9,000 |
| Insurance | 541 | 541 | - |
| Staff costs | 17,184 | 17,184 | 17,981 |
| Governance costs | 1,145 | 1,145 | 957 |
| | <u>68,018</u> | <u>68,018</u> | <u>40,074</u> |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2020 £ | Total 2019 £ |
|---|---------------------------------------|--------------------|--------------------|
| Independent examiner fees | | | |
| Examination of the financial statements | 690 | 690 | 660 |
| Other governance costs | 455 | 455 | 297 |
| | <u>1,145</u> | <u>1,145</u> | <u>957</u> |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

| | 2020 £ | 2019 £ |
|--|---------------|---------------|
| Staff costs during the year were: | | |
| Wages and salaries | 16,306 | 17,277 |
| Pension costs | 878 | 704 |
| | <u>17,184</u> | <u>17,981</u> |

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

| | 2020 £ | 2019 £ |
|---|------------|------------|
| Examination of the financial statements | <u>690</u> | <u>660</u> |

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

| | 2020 | 2019 |
|---------------|-------------|-------------|
| | £ | £ |
| Other debtors | <u>-</u> | <u>821</u> |

12 Cash and cash equivalents

| | 2020 | 2019 |
|--------------|----------------|----------------|
| | £ | £ |
| Cash at bank | <u>112,993</u> | <u>126,939</u> |

13 Creditors: amounts falling due within one year

| | 2020 | 2019 |
|-----------------|---------------|---------------|
| | £ | £ |
| Other creditors | <u>36,385</u> | <u>14,520</u> |

14 Funds

| | Balance at 1 January 2020 | Incoming resources | Resources expended | Balance at 31 December 2020 |
|---------------------------|--------------------------------------|-------------------------------|-------------------------------|--|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General | <u>113,241</u> | <u>31,385</u> | <u>(68,018)</u> | <u>76,608</u> |

| | Balance at 1 January 2019 | Incoming resources | Resources expended | Balance at 31 December 2019 |
|---------------------------|--------------------------------------|-------------------------------|-------------------------------|--|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General | <u>106,464</u> | <u>46,850</u> | <u>(40,074)</u> | <u>113,240</u> |

15 Analysis of net assets between funds

RSPCA Wrexham and Deeside Branch

Notes to the Financial Statements for the Year Ended 31 December 2020

| | Unrestricted funds General £ | Total funds at 31 December 2020 £ |
|---------------------|---|--|
| Current assets | 112,993 | 112,993 |
| Current liabilities | <u>(36,385)</u> | <u>(36,385)</u> |
| Total net assets | <u>76,608</u> | <u>76,608</u> |

| | Unrestricted funds General £ | Total funds at 31 December 2019 £ |
|---------------------|---|--|
| Current assets | 127,760 | 127,760 |
| Current liabilities | <u>(14,520)</u> | <u>(14,520)</u> |
| Total net assets | <u>113,240</u> | <u>113,240</u> |

RSPCA Wrexham and Deeside Branch

Statement of Financial Activities by fund for the Year Ended 31 December 2020

| | Total Unrestricted Funds 2020 £ | Total Unrestricted Funds 2019 £ |
|------------------------------------|---|---|
| Income and Endowments from: | | |
| Donations and legacies | 31,385 | 40,137 |
| Charitable activities | - | 6,488 |
| Investment income | - | 225 |
| Total income | 31,385 | 46,850 |
| Expenditure on: | | |
| Charitable activities | (68,018) | (40,074) |
| Total expenditure | (68,018) | (40,074) |
| Net (expenditure)/income | (36,633) | 6,776 |
| Net movement in funds | (36,633) | 6,776 |
| Reconciliation of funds | | |
| Total funds brought forward | 113,241 | 106,464 |
| Total funds carried forward | 76,608 | 113,240 |

RSPCA Wrexham and Deeside Branch

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

| | Total 2020 £ | Total 2019 £ |
|---|-----------------------------|-----------------------------|
| Income and Endowments from: | | |
| Donations and legacies (analysed below) | 31,385 | 40,137 |
| Charitable activities (analysed below) | - | 6,488 |
| Investment income (analysed below) | - | 225 |
| Total income | 31,385 | 46,850 |
| Expenditure on: | | |
| Charitable activities (analysed below) | (68,018) | (40,074) |
| Total expenditure | (68,018) | (40,074) |
| Net (expenditure)/income | (36,633) | 6,776 |
| Net movement in funds | (36,633) | 6,776 |
| Reconciliation of funds | | |
| Total funds brought forward | 113,241 | 106,464 |
| Total funds carried forward | 76,608 | 113,240 |

RSPCA Wrexham and Deeside Branch

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

| | Total 2020 £ | Total 2019 £ |
|--|-----------------------------|-----------------------------|
| <i>Donations and legacies</i> | | |
| Legacies and bequests | 2,493 | 10,214 |
| Appeals and donations | 249 | 3,769 |
| Door to door | 25,173 | 25,361 |
| UK Government grants | 3,825 | - |
| Subscriptions | (355) | 793 |
| | 31,385 | 40,137 |
| <i>Charitable activities</i> | | |
| Clinic | - | 5,796 |
| Other | - | 692 |
| | - | 6,488 |
| <i>Investment income</i> | | |
| Interest on cash deposits | - | 225 |
| | - | 225 |
| <i>Charitable activities</i> | | |
| Wages and salaries | (16,306) | (17,277) |
| Staff pensions (Defined contribution) - pension scheme 1 | (878) | (704) |
| Insurance | (541) | - |
| Vet fees | (4,812) | (11,523) |
| Welfare - neutering | - | (740) |
| Mobile clinic | (20,000) | 2,457 |
| Fostering | (40) | (2,330) |
| Contribution to HQ & RSPCA Cymru | (5,551) | (9,000) |
| Veterinary medicine | (18,745) | - |
| Sundry expenses | (395) | - |
| Independent examiner's fee | (690) | (660) |
| Bank charges | (60) | (55) |
| Printing, postage and stationery | - | (242) |
| | (68,018) | (40,074) |

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Signed by Alun Rees using authentication code UDJ8bj5Ma051LmVv at IP address 87.115.221.100, on 2022/01/13 13:52:21 Z.

Alun Rees's e-mail address is: alun.rees@rspca-wrexhamdeeside.org.uk.

Signature 2

Signed by Carl Lloyd using authentication code M2pNUXVQWD5IU0U1 at IP address 109.249.181.80, on 2022/01/13 14:00:18 Z.

Carl Lloyd's e-mail address is: carl.lloyd@rspca-wrexhamdeeside.org.uk.

Signature 3

Signed by Sally Hyman using authentication code dGFrNSV2ZFp0ZXJC at IP address 86.129.107.229, on 2022/01/13 16:06:57 Z.

Sally Hyman's e-mail address is: sally.hyman@rspca-wrexhamdeeside.org.uk.