

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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## **RSPCA Wrexham and Deeside Branch**

### **Reference and Administrative Details**

<b>Trustees</b>	S Hyman A Rees C Lloyd
<b>Charity Registration Number</b>	232232
<b>Principal Office</b>	Bryn-y-Maen Colwyn Bay LL29 5EJ
<b>Accountants</b>	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 £
<b>Income and Endowments from:</b>			
Donations and legacies		40,461	31,385
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
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 £
<b>Current assets</b>			
Debtors	9	28	-
Cash at bank and in hand	10	<u>134,809</u>	<u>112,993</u>
		134,837	112,993
<b>Creditors: Amounts falling due within one year</b>	11	<u>(34,506)</u>	<u>(36,385)</u>
<b>Net assets</b>		<u>100,331</u>	<u>76,608</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>100,331</u>	<u>76,608</u>
<b>Total funds</b>	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		
	General	Total	Total
	£	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)
	<u>40,461</u>	<u>40,461</u>	<u>31,385</u>

#### 3 Expenditure on charitable activities

		Unrestricted		
		General	Total	Total
		£	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
		<u>16,738</u>	<u>16,738</u>	<u>68,018</u>

## 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 £
<b>Staff costs during the year were:</b>	
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 £
<b>Unrestricted funds</b>				
General	76,608	40,461	(16,738)	100,331

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
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

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 December 2021 £</b>
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>
	<b>Unrestricted funds General £</b>	<b>Total funds at 31 December 2020 £</b>
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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## 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](mailto:alun.rees@rspca-wrexhamdeeside.org.uk).

## Signature 2

Signed by Sally Hyman using authentication code THgwTjBMa5zWT53 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](mailto: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](mailto:carl.lloyd@rspca-wrexhamdeeside.org.uk).