

Ulster Society for the Prevention of Cruelty to Animals (USPCA)

Northern Ireland · Charity number 102755

Details

Known as USPCA

Status Received

Registered 2015-05-06

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

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Activities

Purposes: The objects of the Ulster Society for Prevention of Cruelty to Animals are: 1. The advancement of animal welfare. 2. To obtain justice for animals and to endeavour by every legitimate means to put an end to cruelty to animals and to encourage kindness and humanity in their treatment. 3. To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain facilities for the reception, care and treatment of such animals. 4. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals. 5. To advance education for the public in animal husbandry, care for animals and responsibility for animals and the consequences of not doing so.

What the charity does: The advancement of animal welfare

How the charity works: Advice/advocacy/information,Animal welfare

Who the charity helps: General public,Unemployed/low income

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,314,663	£2,283,977	£-464,190	46

Trustees

Name	Role	Appointed
Andrew Talbot		
Dr Pauline Sheehan		
Mr Bernard Grimley		
Mr John Farrell		
Mr Lyle Watters		
Mr Paul Crawford		
Mr Paul Kearney		
Mrs Elaine Mccrory		
Sue Gray		

Ulster Society for the Prevention of Cruelty to Animals (USPCA)

Northern Ireland - Charity number 102755

Accounts

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	2,046,342	–	2,046,342	1,379,879
Charitable activities	6	474,604	154,174	628,778	422,583
Other trading income activities	7	477,003	–	477,003	342,558
Investment income	8	61,746	–	61,746	73,064
Other income	9	100,794	–	100,794	2,465
Total income		<u>3,160,489</u>	<u>154,174</u>	<u>3,314,663</u>	<u>2,220,549</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	297,582	–	297,582	336,540
Investment costs	11	6,289	–	6,289	4,594
Expenditure on charitable activities	12	1,845,932	134,174	1,980,106	1,562,830
Total expenditure		<u>2,149,803</u>	<u>134,174</u>	<u>2,283,977</u>	<u>1,903,964</u>
Net gains on investments	14	73,054	–	73,054	109,194
Net income and net movement in funds		<u>1,083,740</u>	<u>20,000</u>	<u>1,103,740</u>	<u>425,779</u>
Reconciliation of funds					
Total funds brought forward		3,626,701	–	3,626,701	3,200,922
Total funds carried forward		<u>4,710,441</u>	<u>20,000</u>	<u>4,730,441</u>	<u>3,626,701</u>

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

The notes on pages 27 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	18	16,333	–
Tangible fixed assets	19	1,011,804	1,071,995
Investments	20	2,181,694	2,321,704
		<u>3,209,831</u>	<u>3,393,699</u>
Current assets			
Stocks	21	50,369	50,551
Debtors	22	1,680,715	41,331
Cash at bank and in hand		253,716	613,263
		<u>1,984,800</u>	<u>705,145</u>
Creditors: amounts falling due within one year	23	153,542	139,653
Net current assets		<u>1,831,258</u>	<u>565,492</u>
Total assets less current liabilities		5,041,089	3,959,191
Creditors: amounts falling due after more than one year	24	310,648	332,490
Net assets		<u>4,730,441</u>	<u>3,626,701</u>
Funds of the charity			
Restricted funds		20,000	–
Unrestricted funds		4,710,441	3,626,701
Total charity funds	26	<u>4,730,441</u>	<u>3,626,701</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 November 2025, and are signed on behalf of the board by:



J Farrell (Chair)
Trustee



P Kearney (Hon. Treasurer)
Trustee

The notes on pages 27 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	1,103,740	425,779
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	103,614	115,851
Amortisation of intangible assets	2,513	–
Net gains on investments	(73,054)	(109,194)
Dividends, interest and rents from investments	(59,361)	(59,393)
Other interest receivable and similar income	(2,385)	(13,671)
Interest payable and similar charges	29,783	30,034
Gains on disposal of tangible fixed assets	(93,162)	–
Accrued income	(1,314,635)	(9,612)
<i>Changes in:</i>		
Stocks	182	245
Trade and other debtors	(330,092)	4,754
Trade and other creditors	32,993	(5,861)
Cash generated from operations	(599,864)	378,932
Interest paid	(29,783)	(30,034)
Interest received	2,385	13,671
Net cash (used in)/from operating activities	<u>(627,262)</u>	<u>362,569</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	59,361	59,393
Purchase of tangible assets	(47,153)	(254,756)
Proceeds from sale of tangible assets	3,730	–
Purchase of intangible assets	(18,846)	–
Purchases of other investments	(659,822)	(884,632)
Proceeds from sale of other investments	952,190	258,503
Net cash from/(used in) investing activities	<u>289,460</u>	<u>(821,492)</u>
Cash flows from financing activities		
Proceeds from borrowings	(35,603)	(34,201)
Net cash used in financing activities	<u>(35,603)</u>	<u>(34,201)</u>
Net decrease in cash and cash equivalents	(373,405)	(493,124)
Cash and cash equivalents at beginning of year	613,263	1,106,387
Cash and cash equivalents at end of year	<u>239,858</u>	<u>613,263</u>

The notes on pages 27 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 6, Carnbane Industrial Estate, Newry, BT35 6PQ.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

USPCA meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 13% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

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

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Freehold property - 2% straight line
Premises Adaptations - 7% straight line
Plant and machinery - 10% straight line
Fixtures, fittings and equipment - 10% straight line
Computer equipment - 20% straight line

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

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

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	120,462	120,462	123,934	123,934
Gift aid	7,560	7,560	3,228	3,228
Legacies				
Legacies	1,911,267	1,911,267	1,244,717	1,244,717
Subscriptions				
Subscriptions	7,053	7,053	8,000	8,000
	<u>2,046,342</u>	<u>2,046,342</u>	<u>1,379,879</u>	<u>1,379,879</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Veterinary services	434,218	–	434,218
Contract Income - Newry and Mourne Council	5,258	–	5,258
Department for Communities	–	34,174	34,174
Dormant Accounts	–	30,000	30,000
The Pet Fund	–	80,000	80,000
Community Foundation	–	10,000	10,000
Fundraising Events	16,525	–	16,525
Adoption Fees	18,603	–	18,603
	<u>474,604</u>	<u>154,174</u>	<u>628,778</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Veterinary services	332,100	–	332,100
Contract Income - Newry and Mourne Council	7,052	–	7,052
Department for Communities	–	23,595	23,595
Dormant Accounts	–	20,000	20,000
The Pet Fund	–	–	–
Community Foundation	–	–	–
Fundraising Events	39,836	–	39,836
Adoption Fees	–	–	–
	<u>378,988</u>	<u>43,595</u>	<u>422,583</u>

7. Other trading income activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Pet supplies shop sales	58,548	58,548	54,392	54,392
Grooming	42,473	42,473	39,560	39,560
Charity stores	375,982	375,982	248,606	248,606
	<u>477,003</u>	<u>477,003</u>	<u>342,558</u>	<u>342,558</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from investment properties	35,820	35,820	37,198	37,198
Income from listed investments	23,541	23,541	22,195	22,195
Bank interest and dividends	2,385	2,385	13,671	13,671
	<u>61,746</u>	<u>61,746</u>	<u>73,064</u>	<u>73,064</u>

9. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal on sale of investment property	93,162	93,162	–	–
Other income	7,632	7,632	2,465	2,465
	<u>100,794</u>	<u>100,794</u>	<u>2,465</u>	<u>2,465</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop costs	26,951	26,951	66,572	66,572
Grooming	39,304	39,304	49,671	49,671
Charity Store - Banbridge	101,283	101,283	98,768	98,768
Charity Store - Lurgan	73,820	73,820	84,432	84,432
Charity Store - Lisburn	56,224	56,224	37,097	37,097
	<u>297,582</u>	<u>297,582</u>	<u>356,655</u>	<u>356,655</u>

11. Investment costs

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Stockbroker Fees	6,289	6,289	4,594	4,594

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Prevention of cruelty and relief of suffering	743,813	123,055	866,868	710,968
Veterinary	462,828	–	462,828	331,378
Wildlife Rescue	122,128	–	122,128	98,415
Animal Care	257,407	–	257,407	176,051
Special Investigations	117,409	–	117,409	116,926
Animal Welfare Advocacy	18,512	–	18,512	27,409
Fundraising	2,878	–	2,878	20,115
Governance costs	–	84,861	84,861	81,568
	<u>1,724,975</u>	<u>207,916</u>	<u>1,932,891</u>	<u>1,562,830</u>

13. Analysis of support costs

	Prevention of cruelty and relief of suffering £	Total 2025 £	Total 2024 £
Staff costs	23,772	23,772	31,824
Premises	25,085	25,085	33,082
General office	74,198	74,198	58,800
Governance costs	84,861	84,861	81,568
	<u>207,916</u>	<u>207,916</u>	<u>205,274</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Net gains on investments

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Gains/(losses) on listed investments	<u>73,054</u>	<u>73,054</u>	<u>109,194</u>	<u>109,194</u>

15. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Amortisation of intangible assets	2,513	–
Depreciation of tangible fixed assets	103,614	115,851
Gains on disposal of tangible fixed assets	(93,162)	–
Fees payable for the audit of the financial statements	<u>7,957</u>	<u>7,905</u>

16. Staff costs

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

	2025	2024
	£	£
Wages and salaries	1,100,840	800,498
Social security costs	90,461	61,406
Employer contributions to pension plans	35,242	27,721
	<u>1,226,543</u>	<u>889,625</u>

The average head count of employees during the year was 46 (2024: 41). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>46</u>	<u>41</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2025	2024
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £156,982 (2024: £163,429).

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: £nil).

No trustees were reimbursed travel expenses during the year. (2024: £24).

18. Intangible assets

	Website £
Cost	
Additions	18,846
At 31 March 2025	<u>18,846</u>
Amortisation	
Charge for the year	2,513
At 31 March 2025	<u>2,513</u>
Carrying amount	
At 31 March 2025	<u>16,333</u>
At 31 March 2024	<u>-</u>

19. Tangible fixed assets

	Freehold property £	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost						
At 1 Apr 2024	766,913	765,678	83,472	486,314	84,545	2,186,922
Additions	-	4,085	16,520	20,683	5,865	47,153
Disposals	-	-	(38,813)	(18,602)	(23,164)	(80,579)
At 31 Mar 2025	<u>766,913</u>	<u>769,763</u>	<u>61,179</u>	<u>488,395</u>	<u>67,246</u>	<u>2,153,496</u>
Depreciation						
At 1 Apr 2024	107,366	487,076	67,172	389,182	64,131	1,114,927
Charge for the year	15,338	53,669	6,381	20,932	7,294	103,614
Disposals	-	-	(38,813)	(14,872)	(23,164)	(76,849)
At 31 Mar 2025	<u>122,704</u>	<u>540,745</u>	<u>34,740</u>	<u>395,242</u>	<u>48,261</u>	<u>1,141,692</u>
Carrying amount						
At 31 Mar 2025	<u>644,209</u>	<u>229,018</u>	<u>26,439</u>	<u>93,153</u>	<u>18,985</u>	<u>1,011,804</u>
At 31 Mar 2024	<u>659,547</u>	<u>278,602</u>	<u>16,300</u>	<u>97,132</u>	<u>20,414</u>	<u>1,071,995</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Investments

	Listed investments £	Investment properties £	Total £
Cost or valuation			
At 1 April 2024	2,046,141	275,563	2,321,704
Additions	659,822	–	659,822
Disposals	(649,822)	(229,314)	(879,136)
Fair value movements	89,303	–	89,303
Other movements	(9,999)	–	(9,999)
At 31 March 2025	<u>2,135,445</u>	<u>46,249</u>	<u>2,181,694</u>
Impairment			
At 1 April 2024 and 31 March 2025			–
Carrying amount			
At 31 March 2025	<u>2,135,445</u>	<u>46,249</u>	<u>2,181,694</u>
At 31 March 2024	<u>2,046,141</u>	<u>275,563</u>	<u>2,321,704</u>

All investments shown above are held at valuation.

Investment properties

The investment properties at Oldpark Road, Belfast are held at fair value. The fair value of these properties are reviewed annually by trustees. The investment property at Divernagh Road, Bessbrook was sold during the year for £330,000.

Financial assets held at fair value

The listed investments are valued by Davy Private Clients UK, Belfast and held at market value.

21. Stocks

	2025 £	2024 £
Raw materials and consumables	<u>50,369</u>	<u>50,551</u>

22. Debtors

	2025 £	2024 £
Trade debtors	5,174	8,657
Prepayments and accrued income	1,339,256	28,498
Other debtors	336,285	4,176
	<u>1,680,715</u>	<u>41,331</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	36,488	50,249
Trade creditors	61,635	36,713
Accruals and deferred income	21,100	26,443
Social security and other taxes	27,371	18,336
Pension	6,948	7,912
	<u>153,542</u>	<u>139,653</u>

24. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans and overdrafts	<u>310,648</u>	<u>332,490</u>

Included within creditors: amounts falling due after more than one year is an amount of £135,273 (2024: £168,846) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

25. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £35,242 (2024: £27,721).

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

26. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	2,795,806	3,160,489	(2,149,803)	73,054	3,879,546
Development Fund	830,895	–	–	–	830,895
	<u>3,626,701</u>	<u>3,160,489</u>	<u>(2,149,803)</u>	<u>73,054</u>	<u>4,710,441</u>

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	2,200,922	2,176,954	(1,691,264)	109,194	2,795,806
Development Fund	1,000,000	–	(169,105)	–	830,895
	<u>3,200,922</u>	<u>2,176,954</u>	<u>(1,860,369)</u>	<u>109,194</u>	<u>3,626,701</u>

The Trustees have set aside £1million to a designated fund for the development of the Charity's services across Northern Ireland, of which spend of £169,105 was allocated in the 23/24 year with £229,849 to date, to expand the Special Investigations Unit, enhance our work in animal welfare advocacy and improve our kennelling facilities.

Restricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 2025
	£	£	£	£	£
DFC -Jobstart	–	34,174	(34,174)	–	–
Dormant Accounts Fund	–	30,000	(30,000)	–	–
Community Foundation	–	10,000	(10,000)	–	–
The Pet Fund	–	80,000	(60,000)	–	20,000
	<u>–</u>	<u>154,174</u>	<u>(134,174)</u>	<u>–</u>	<u>20,000</u>

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
DFC -Jobstart	–	23,595	(23,595)	–	–
Dormant Accounts Fund	–	20,000	(20,000)	–	–
Community Foundation	–	–	–	–	–
The Pet Fund	–	–	–	–	–
	<u>–</u>	<u>43,595</u>	<u>(43,595)</u>	<u>–</u>	<u>–</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

27. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Intangible assets	16,333	–	16,333
Tangible fixed assets	1,011,804	–	1,011,804
Investments	2,181,694	–	2,181,694
Current assets	1,964,800	20,000	1,984,800
Creditors less than 1 year	(153,542)	–	(153,542)
Creditors greater than 1 year	(310,648)	–	(310,648)
Net assets	4,710,441	20,000	4,730,441

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	–	–	–
Tangible fixed assets	1,071,995	–	1,071,995
Investments	2,321,704	–	2,321,704
Current assets	705,145	–	705,145
Creditors less than 1 year	(139,653)	–	(139,653)
Creditors greater than 1 year	(332,490)	–	(332,490)
Net assets	3,626,701	–	3,626,701

28. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

29. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

30. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2025 £	2024 £
Financial liabilities measured at amortised cost		
Loan payable falling due within 1 year	36,487	50,249
Loan payable falling due in more than 1 year but less than 5 years	175,376	163,644
Loan payable falling due after 5 years	135,273	168,846
	<u>347,136</u>	<u>382,739</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

30. Financial instruments *(continued)*

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Newry, County Down".

31. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

32. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	613,263	(359,547)	253,716
Debt due within one year	(50,249)	13,761	(36,488)
Debt due after one year	(332,490)	21,842	(310,648)
	<u>230,524</u>	<u>(323,944)</u>	<u>(93,420)</u>

33. Related parties

The Trustees have considered guidance in relation to related party transactions and believe there are no transactions that require disclosure.

Ulster Society for the Prevention of Cruelty to Animals (USPCA)

Northern Ireland - Charity number 102755

Accounts



ANNUAL REPORT

31 March 2024



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FOREWORD FROM OUR CHAIRPERSON



As we reflect on the past year, it is with immense pride and gratitude that we present the Annual Report for the Ulster Society for the Prevention of Cruelty to Animals (USPCA). The report highlights our achievements and milestones and also serves as a testament to the unwavering commitment of our team, volunteers, and supporters in advocating for animal welfare.

In a year marked by challenges and triumphs, our dedication to protecting vulnerable animals and promoting a strong voice for all animals has not wavered. Together, we have expanded our outreach programs, increased our rescue efforts, and strengthened community partnerships. Each story of a rescued animal, each educational initiative, and each successful adoption reflects the profound impact of our collective work.

This report encapsulates our strategic goals, financial stewardship, and the invaluable contributions of our community. It illustrates how your support directly translates into tangible outcomes, ensuring that we can continue our mission to provide shelter, rehabilitation, and advocacy for those who cannot speak for themselves.

As we look ahead, we are inspired by the progress we have made and motivated by the work that still lies ahead. Our vision for the future is clear: to create a world where every animal is treated with respect, compassion, and dignity. We invite you to join us in this mission, as we continue to build a brighter future for animals everywhere.

Thank you for your tireless efforts and for standing by us as we strive to create a more compassionate world for all living beings. We are excited to continue this journey together and look forward to achieving even greater milestones in the year ahead.

On behalf of the Board of Trustees

A handwritten signature in black ink, appearing to read 'John Farrell', written over a light grey circular stamp.

Dr John Farrell
Chair

FOREWORD FROM OUR CHIEF EXECUTIVE



As we present the Annual Report I am filled with a deep sense of pride and gratitude for the collective efforts of our dedicated team, volunteers, board members, and supporters. This past year has been both challenging and rewarding, and our achievements are a testament to the unwavering commitment we share toward the welfare of animals.

In the face of adversity, we have continued to advance our mission with passion and purpose. This report showcases our accomplishments in rescue, rehabilitation, community education, campaigning and our work to disrupt and stop organized animal cruelty. Each service reflects the vital role we play in advocating for those who cannot advocate for themselves.

I want to take a moment to highlight the remarkable resilience of our staff and volunteers. Their tireless work and compassion have not only transformed the lives of countless animals but have also strengthened our community bonds. Together, we have faced the challenges of the past year with determination, finding innovative solutions to continue our services.

As we look to the future, we remain focused on expanding our impact and fostering a culture of compassion and respect for all living beings. Your continued support and belief in our mission are essential as we strive to create a world where every animal is treated with dignity and care.

Thank you for being an integral part of our journey. Together, we can continue to make a difference in the lives of animals and the communities we serve.

A handwritten signature in black ink that reads "Nora Smith". The signature is fluid and cursive.

Nora Smith
Chief Executive

**WHAT
WE DO**



For nearly two centuries the USPCA has been championing animal welfare.

We primarily focus on rescuing, rehabilitating, and rehoming or releasing animals across Northern Ireland. We have been on hand to protect animals and prevent cruelty for almost two hundred years.

- We champion animal welfare and encourage respect and kindness for animals across society.
- We campaign and advocate for legislative and government policy change that advances animal welfare.
- We educate people of all ages about the welfare of animals.
- We help to bring those who abuse animals to justice through our special investigation work.
- We are proud to be at the forefront of preventing cruelty to animals.
- We care for, rescue, rehabilitate, release, and rehome animals across NI.

Vision

Our vision is:

“A society where all animals are respected and free of unnecessary suffering.”

Mission

Our mission continues to reflect the originating objectives of our founders:

“The prevention of cruelty to animals, the relief of suffering in animals and the advancement of animal welfare.”

Values

The USPCA is **independent** and **objective** in the pursuit of its founding principle – the relief of suffering in animals.

The USPCA delivers its services with **integrity** and **openness**, building **trust** with service users and stakeholders.

The USPCA staff and volunteers are **passionate** and **committed** in their support of animal welfare and the relief of animal suffering; and strive for **excellence** in the delivery of our services.

Strategic Objectives to March 2026

In pursuit of its vision and mission, the charity’s strategic objectives for the three years to March 2026 are:

- To take a leadership role in the advancement of animal welfare in Northern Ireland,
- To enhance and extend the reach of the charity’s services across Northern Ireland,
- To strengthen the charity’s financial structure through developing a social enterprise business model,
- To be a valued partner of statutory and voluntary organisations,
- To enhance the public understanding, knowledge and appreciation of the work of the USPCA,
- To maintain a robust governance and operational structure to deliver the charity’s objectives effectively.

LEGACIES AND BEQUEATHMENTS

Legacy giving is when people leave a gift to us in their will. We want to say a special thank you to the 25 people who so kindly left us a gift in their will this year.

Gifts in wills represented our largest fundraising stream, generating £1.2 million in the 2023/24 financial year. This remained in line with the amount received in the previous financial year.

We are forever grateful to all those who so generously bequeathed to our charity this year.

- **Their gifts help us ensure a better future for every animal that comes into our care.**
- **Their gifts enable us to provide the support and care to animals who are vulnerable.**
- **Their gifts strengthen our campaigning voice, to provide a strong voice for animals.**
- **Their gifts enable us to disrupt and help stop organised animal cruelty crimes.**



We would like to record our deepest thanks to those who have remembered the Charity in their will:

Late Edward Gwynne - Lisburn

Late Rosaleen Joan Devlin - Moneymore

Late Antonio Fusco - Newry

Late Maureen Dugan - Bangor

Late Beatrice Finlay - Belfast

Late Edwin Gene Atchison - Belfast

Late Robina Crawford Thompson - Belfast

Late Lydia Elizabeth Dora Vine - Newtownards

Late George McIlroy - Belfast

Late Iris Kane - Kilkeel

Late Mildred Jordan - Co. Antrim

Late Alan Feruson - Co. Antrim

Late Mary Elizabeth Wilkinson - Lurgan

Late Derek Frederick Place - Antrim

Late Elizabeth Taylor - Belfast

Late Andrew Dickson - Coleraine

Late Una Hamilton - Ballymoney

Late June Frances Mary Forbes - Portstewart

Late Grace Josephine McMaster McGovern - Belfast

Late Roger Gray - Hillsborough

Late Edward Thomas Cooke - Belfast

Late Dorothy Maguire - Co. Armagh

Late Mary Doris Taylor - Co. Antrim

Late Elizabeth Brennan - Co. Antrim

Late Ruth Hilda Trueman - Portadown

Their legacies help us to ensure a better future for animals. Thank you.

WE RECEIVE NO GOVERNMENT FUNDING AND RELY HEAVILY ON LEGACIES TO CARRY OUT OUR VITAL WORK. IF YOU HAVE A PASSION FOR ANIMALS AND WISH TO HELP THOSE IN NEED, PLEASE CONSIDER REMEMBERING THE USPCA IN YOUR WILL. BY DOING SO, WE WILL BE THERE FOR ANIMALS WHEN THEY NEED HELP.



For more information on leaving a gift in your Will, visit www.uspca.co.uk/leave-a-gift-in-your-will, email enquiries@uspca.co.uk or call 028 3025 1000.

VETERINARY
SERVICES

4,130* & **800**
CONSULTATIONS SURGERIES



482 ANIMALS
REHOMED OR REUNITED



1,680
ANIMALS
GROOMED



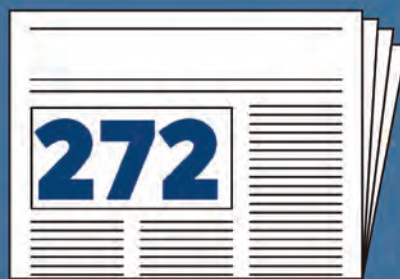
1057

WILDLIFE
RESCUES*



*148% INCREASE ON
PREVIOUS YEAR

7,879
FOOD PARCELS
ISSUED



REGIONAL MEDIA
ARTICLES

EDUCATIONAL
TALKS



94



476

ANIMALS NEUTERED
AND SPAYED



54,418

PHONE
ENQUIRIES*

*Aug 23-Mar 24

75 NEW
MEMBERS



480

ORGANISED CRIME REPORTS
PASSED TO ENFORCEMENT
AGENCIES



Rescue and Rehoming

In the 2023/24 financial year, we rehomed **355** animals, giving each one a second chance at life. This represents an increase of **57** animals compared to the previous year.



Our rehoming department expanded this year with the addition of an Animal Care Officer and the appointment of a Wildlife and Animal Care Supervisor. This expansion enabled us to enhance our services in both rehoming and wildlife care.

Every animal that comes into the USPCA is thoroughly checked by a member of our highly experienced veterinary team. After undergoing a comprehensive assessment and receiving any necessary medical treatments, including vaccinations and neutering when required, the animal is ready to start the rehoming process.

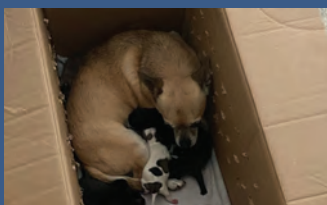
Once a pet is deemed suitable for rehoming, we list their information on our website and share it across our social media platforms to reach a wide audience. In some cases, the rehoming process takes just a few days, while for others it may take several months. There is no time limit on how long we care for an animal - they stay with us until they find their new, loving home.



RESCUE AND REHOMING

Stray dogs

Our Animal Care team had their busiest year to date, with **321** stray dogs arriving at the centre - an increase of **71%** compared to 2022/23. We successfully reunited **115** of these dogs with their owners. Among the stray dogs brought to the centre, 20 required emergency medical attention due to cruelty and neglect. They were provided with the medical care they needed, lots of tlc and ultimately found their new forever homes.

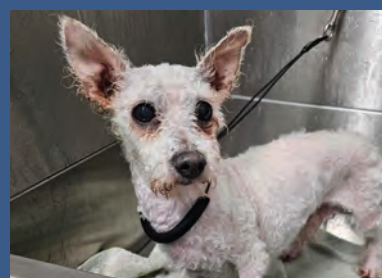
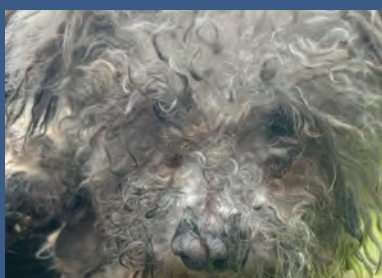


Chihuahua mum and pups

In June 2023 we got a phone call from a member of the public to say they had found a dog and her pups dumped in a box behind bins in the local area. Members of the USPCA team went out and brought the mum and 6 new-born pups back to the centre. They were all looked after by the USPCA team until they were all ready to be rehomed.

George

George came into the USPCA in February of this year. He was severely matted and needed to be sedated to remove all the matts. Under his matted coat was a sweet dog who was found to also have testicular cancer. The Veterinary team completed surgery for the cancer and once he had mended, he went on to be rehomed.



Cats and Kittens

Our Animal Care team admitted over 100 unwanted kittens this year, many of which were so young that they needed round-the-clock care for several weeks from our dedicated kitten fosterers. We were able to find loving homes for these little ones as soon as they were old enough to be vaccinated and ready to be adopted.

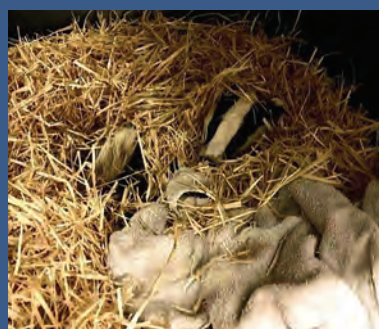
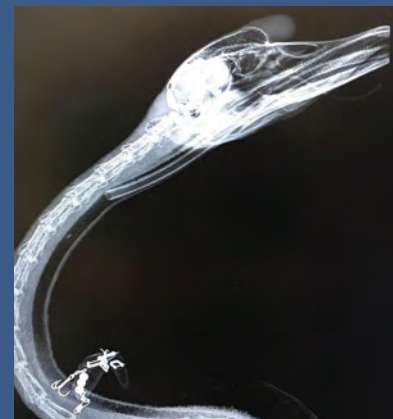
Wildlife

This year, we undertook an incredible **1,057** wildlife rescues, more than doubling the 427 rescues completed the previous year. This significant increase was made possible by our investment in expanding the Wildlife staff team and recruiting more volunteers across Northern Ireland.

Members of the public also played a key role in rescuing many of these animals. We issued over 600 vouchers to vets throughout Northern Ireland to ensure these animals received treatment locally whenever possible, reducing the additional stress of transportation.

Case studies

In October 2023, our Wildlife team rescued a swan from Oxford Island which had fishing lure stuck in its beak and neck. Our vets took x rays, safely removed the hooks and the bird received pain relief and antibiotics. The wildlife team were able to release the swan on the same day, back to his family. This swan was very lucky that a kind member of the public noticed discomfort and alerted us. Other animals that become trapped in such litter may not be so lucky.



In July 2023, we got a notification about an injured badger hiding under a motorhome in a member of the public's driveway. One of our trained volunteers went out to safely contain the badger and transferred it to the USPCA to have it assessed by our veterinary team. The badger was found to have a nasty maggot infected wound on its rump, and a broken femur, which is thought to have been caused by a collision with a car. Following extensive

vet treatment and a few months of rehabilitation whilst our wildlife and veterinary team monitored its health, it was time for the badger to be released. With co-ordination from the NI Badger Group, the badger was released close to where it was found, as there was knowledge of a sett nearby.

Without the generosity of our supporters, we could not have funded this vital work. Thank you.

Social Enterprises

As the USPCA relies entirely on funding from members of the public, we have been working hard to grow and develop our Social Enterprises. Profits generated from the Veterinary Centre, Pet Supplies and Grooming Room are invested into our charitable work.

To help expand the social enterprise aspect of our work, we appointed a Business Development Manager in November 2023. We were fortunate to receive funding from the Dormant Accounts Fund NI to cover the cost of this post for up to a period of three years.



Veterinary Clinic

This year we welcomed a new Senior Vet to the team.

Our dedicated Vet team helped over 5000 animals this year, including animals in our care for rehoming, wildlife, and many private clients.

Our Vet Clinic also achieved membership of the International Society for Feline Medicine (ISFM) and joined International Cat Care this year. Membership of these bodies enables the charity to keep abreast of the latest research and developments in the care of cats and kittens.

Grooming Room and Pet Supplies Retail

Our Grooming Room underwent a much-needed facelift this year, improving the experience for both pets and owners. Our grooming team had 1680 appointments from clients this year, with two thirds of the customers also buying goods from our in-store pet supplies shop. All profits generated from the grooming and retail sales went towards our rescue and rehoming work.



Charity Stores

Our Charity Store team had a productive year. We opened our newest Charity Store in Lisburn in November and received a warm welcome from the local community.

The Charity Store team successfully introduced USPCA Christmas cards across all three stores and our Newry pet supplies store, boosting holiday sales. They also rolled out a new Point of Sale System (POS) and digital Gift Aid system across all stores, improving efficiency, income and donor experience.

Membership



Members are a vital part of the USPCA community. Every penny raised through membership creates an impact.

This year we extended the categories of USPCA Membership following an Extraordinary General Meeting (EGM). We introduced new categories of Family Membership, Joint Membership, Junior Membership, School Membership, Corporate Membership and Life Membership.

Also introduced in March 2024 was the first virtual webinar available exclusively for USPCA Members. The first webinar focused on our Wildlife team, giving insight to their day to day rescuing, rehabilitating and releasing wild animals.

Our quarterly newsletter also got a facelift, and we introduced a junior members' newsletter.

Corporate Membership

During the year we welcomed Davy UK and Choice Housing as the first Corporate Members of the USPCA following the expansion of membership categories.

Seven members of the Davy UK staff team came to our Newry centre in January for a day of volunteering, and to learn more about all of the work that goes on behind the scenes.



“Davy UK are delighted to become the USPCA’s first corporate member. As a business and as individual employees, we look to support our local communities through charitable giving and community efforts. Making a positive contribution to the community in which we operate is a company priority. We are pleased to be able to support the USPCA’s efforts to advance animal welfare across Northern Ireland.”

Our Community Outreach team attended two events this year at Choice Housing locations, to support tenants with queries about their pets.



School Membership



Sacred Heart Grammar School, Newry, joined the USPCA as one of the first School Memberships. Pupils volunteered their time throughout the year to help us pack pet food parcels for distribution to food banks, and got to spend time with some of the animals in our care too.

“Being a member of the USPCA as a school offers a unique opportunity for our students to become more aware of and to raise awareness of the work of the charity. The numerous volunteering roles offered by the USPCA are very relevant to those wishing to pursue a career in animal welfare specifically but also to any student wishing to gain work experience. One of our key messages to our students is to care for and protect both the school environment and the world we live in, and the ethos of animal welfare aligns perfectly with our school values. Through this partnership we hope students of Sacred Heart Grammar will become effective ambassadors for the USPCA.”

Shane Comer, Principal of Sacred Heart Grammar School, Newry.



Key partnerships

We know we can achieve more working together with other animal welfare organisations and wider stakeholders than we can alone. Sharing knowledge, sharing expertise and providing a collective voice to campaign on a wide range of issues to improve the lives of animals is central to our approach.

Northern Ireland Companion Animal Welfare Group (NICAWG)

The Northern Ireland Companion Animal Welfare Group (NICAWG) was established in 2019. It is a sector group that brings together specific expertise and focus, with the aim of improving the welfare of companion animals in Northern Ireland. In 2023/24 the USPCA continued to Chair NICAWG, and the membership consisted of:

1. Assisi Animal Sanctuary
2. Dogs Trust
3. Cats Protection
4. Mid Antrim Animal Sanctuary
5. PDSA
6. USPCA

Collectively we provide services and support for thousands of companion animals across Northern Ireland including pet care clinics, rehoming services, community and school education as well as a range of other services. Our collective work alongside our elected representatives in Councils and Stormont also provides a strong voice to advance animal welfare across Northern Ireland.

Dog Control Coalition

In November, the USPCA joined the Dog Control Coalition (DCC) with the aim of creating a stronger voice in Northern Ireland for dogs adversely impacted by legislation. A key priority at this time was to collectively engage with elected representatives, councils, and DAERA regarding the impact of the regulations imposed on XL Bully-type dogs.

Along with the other DCC members, we agree that urgent action is needed to protect the public from out-of-control dogs. However, we remain disappointed that the Government has not taken the opportunity to completely overhaul the Dangerous Dogs Act.

The coalition believes that breed-specific legislation (BSL) is ineffective in protecting public safety and leads to the unnecessary suffering and euthanasia of many dogs. We collectively agree that BSL should be repealed, and that issues related to human safety and dog control should be addressed through interventions and effective legislative measures that do not compromise dog welfare.

We will continue to be an active member of the DCC, working together to challenge legislation that adversely impacts dogs while also striving for better measures to support dog owners and the wider public.

Pet Education Partnership (PEP)

The USPCA joined the Pet Education Partnership in May 2023, and are working in collaboration with eight of the leading animal welfare charities in the UK: Blue Cross, Cats Protection, Dogs Trust, PDSA, RSPCA, SSPCA, USPCA and Woodgreen.

Our shared vision is to make animal welfare education accessible to every child aged between 5 and 11 in the UK, with the ultimate goal of incorporating it into the curriculum.

For more information, or if you would like to share details of PEP with a teacher or school, please visit the website:

PEP Home (peteducationpartnership.org)

Operation Brockwatch

Operation Brockwatch is a rural crime prevention scheme run in partnership with the Northern Ireland Badger Group (NIBG). Since its inception in 2019, it continues to grow, with over 30 badger setts now protected by volunteers who run the scheme. CCTV cameras are set up and signage put in place to show the areas which have previously been targeted by criminal gangs and these are monitored 24/7.



Corporate Volunteering

Throughout the year we offered corporate volunteering days to companies who were keen to engage with the USPCA. We hosted visits from six different organisations, including Telefonica, Abbey Autoline, CitiGroup, Davy UK, Viltra and the NI Probation Service.

As well as giving their time to help us with various tasks around the Newry centre and our charity stores, the volunteers were able to learn much more about the work of the USPCA. We were very grateful for some donations of pet food resulting from these corporate volunteering days.

“Thank you to everyone who made our day so special, I loved it from start to finish and couldn’t believe the day was over.”

“I really enjoyed the animal care section of the day. It was so nice to play and get cuddles from all the cats. It was great to see all the hard work and commitment the team put in to looking after all the animals.”

“It was amazing - the variety of work that the USPCA covers is unbelievable, their care and kindness is inspiring, and we were so well looked after.”

If you would like to know more about your organisation spending a day with us in Newry or one of our four charity stores, please email volunteering@uspca.co.uk



Championing Animal Welfare

All-Party Group for Animal Welfare

We continue our support for the All-Party Group (APG) for Animal Welfare. As the Secretariat we provide support, advice and expertise to improve and advance animal welfare. The Group met five times during the year:

- 27 April 23
- 15 June 23
- 14 September 23
- 30 November 23
- 22 February 24

The APG’s primary focus is on:

- Greater regulation of the puppy trade
- The introduction of a banned offenders register
- Banning hunting with dogs
- To bring badger baiting in Northern Ireland to an end through better enforcement
- Review of sentencing guidelines in NI for animal welfare offences
- Updating Animal Business Regulations
- Compulsory microchipping of owned cats
- Banning of glue traps
- Accelerated disposal of animal seizures in animal cruelty cases
- Banning wild animals in circuses.



Stopping Animal Cruelty

The Special Investigations Unit (SIU) works tirelessly to expose the most serious crimes against animals and bring those responsible to justice. With years of experience and expertise in police, security, and animal welfare, the Unit boasts a wealth of hard-earned knowledge.

The SIU employs a proactive and intelligence-led approach to identify, investigate, and expose animal cruelty. Their ultimate goal is to disrupt and halt the most horrific organised animal cruelty crimes.

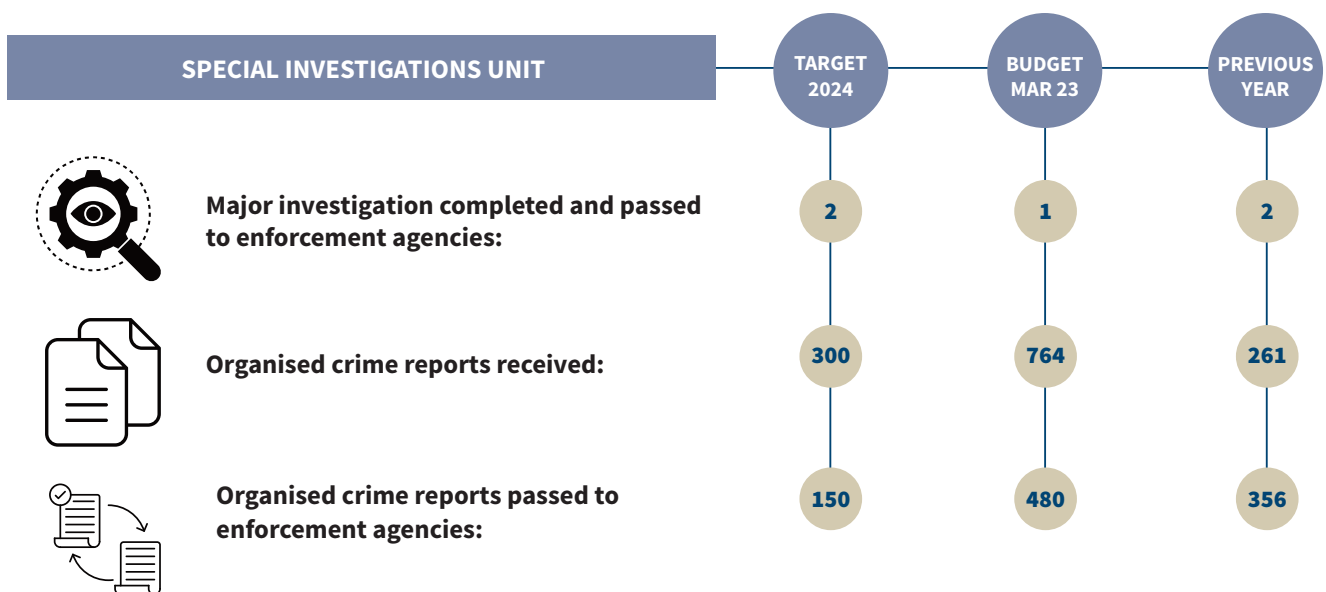
Over the past 12 months, the team has focused on investigating crimes such as illegal dog and cock fighting rings, badger baiting and the illegal puppy trade.

The Charity defines organised animal cruelty as:

“Where the USPCA has an honest belief that one or more persons are engaged in any joint activity with another, and animal cruelty or a severe adverse effect on animal welfare has occurred, is likely or is expected. The animal cruelty or severe adverse effect on animal welfare may be an intended or unintended outcome of the joint activity.”

In addition, the SIU worked closely with the Naturewatch Foundation, The League against Cruel Sports, ISPCA, RSPCA and SSPCA to forward and share information and intelligence to help stop and disrupt animal cruelty crimes.

Thanks to continued investment in the SIU, the charity has strengthened its intelligence model, leading to a significant increase in the number of crime reports received over the past year.





EDUCATE, INSPIRE AND SUPPORT

The USPCA's mission to prevent cruelty to animals, relieve their suffering, and improve their welfare is entirely dependent on public support. As we do not receive any government funding, we rely entirely on donations to continue our essential work.

Key initiatives supported by public contributions include:

- **Educational Programmes:** Delivering talks in schools and communities to raise awareness and understanding of animal welfare.
- **Subsidised Vet Care:** Providing financial assistance to pet owners who struggle to afford necessary veterinary treatment.
- **Pet Food Parcels:** Distributing food supplies to foodbanks across Northern Ireland to support pets in need.

These efforts are made possible through the generosity of donors, ensuring that thousands of animals receive the care they need.

Subsidised Vet Services:

The Veterinary Clinic provides a crucial service, especially during the cost-of-living crisis, by offering reduced rates for people on benefits. This year, **651** clients used the discount scheme, 77 more than last year, reflecting the growing need for affordable care. Without this support, many pets might have suffered in pain or discomfort. The USPCA Vet Clinic played an essential role in treating pets in need of help and supporting struggling pet owners.



Education programmes:



This year, the outreach team delivered **94** animal welfare educational talks across Northern Ireland, engaging with schools and community groups. Each presentation was customised to suit the age and learning preferences of the audience, ranging from children as young as four to adult groups. These talks aimed to raise awareness about animal welfare and encourage responsible care and respect for all animals.



If you would like to request a talk from our outreach team, please email events@uspca.co.uk

Foodbank programmes:



This year, the USPCA continued its partnership with food-bank charity The Trussell Trust to support pet owners facing financial adversity. In total, 7,879 pet food parcels were delivered by our team to 50 separate foodbanks - an increase of over 2,000 parcels compared to the previous year.

The cost-of-living crisis continued to strain household budgets, forcing more people to make impossible decisions about whether to heat their homes or feed their families, many of which included much-loved pets.

The partnership has been running for over eight years, helping thousands of pet owners in that time. Our pets are a vital lifeline, providing love and companionship, especially during difficult times. As the cost of everyday items continues to rise, the pressure on many owners to provide adequate pet care essentials increases. Through our partnership with The Trussell Trust, we aim to ensure pets can remain happy, healthy, and homed, and that the loving bond between pets and their owners remains unbroken.



Community fundraising and donations:



We had a busy year of fundraising, raising vital income for our animal care work. Just a few of the events are highlighted here, and we want to thank every single person and business that offered their support with these events.

In April of this year, an intrepid group of trekkers walked across the highlands of Iceland to raise money for the USPCA's Trek Iceland fundraiser. They covered all terrains and saw plenty of sights along the way. The group raised an incredible £13,000 for the charity.

Belfast City Marathon took place in April too, and saw a team of USPCA runners and a group from a local gym take on the challenge of the Belfast Relay. They had an incredible time and help raised vital funds for animals in need.

We work closely with some local business who get their customers involved in supporting the USPCA. In October, Vistatherm held a coffee morning and donation drive. They raised £356.66 along with their staff bringing a wide range of donations for our animals, totalling a value of £420.

Any business can support us, through coffee mornings, Give as You Earn, donation drives and sales fundraising through Work 4 Good. If you would like to know more, please contact us via events@uspca.co.uk

We also held a very spooky Halloween Open Day this year at our Newry centre, featuring displays, stalls and a dog show.

November and December saw the return of our ever-popular Santa Paws fundraisers! Christmas spirit began in the charity shops in November, with Banbridge having its first Christmas fair. Newry had two completely sold-out days of Santa Paws, with so many dogs wanting to see Santa and get their gifts for being good boys (and girls!).

We wish to thank all of those who continue to support the work of the USPCA and help us continue our work with helping animals in need across Northern Ireland.



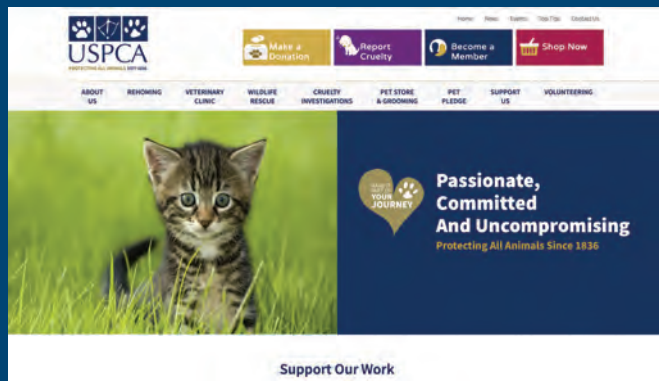
Volunteering

This year almost 200 volunteers helped us to provide vital support to animals in our Newry centre, and right across Northern Ireland. They assisted with tasks ranging from animal care to wildlife rescue, to our Charity Stores, to foster carers, to fundraising.

We are very grateful to the many volunteers who have gifted their time to help us this year. We could not provide all the services we do without our incredible volunteers.

PUBLIC ENGAGEMENT

Using digital and print media resources, the USPCA continued to raise its profile on a range of themes relating to the advancement of animal welfare in Northern Ireland.



WEBSITE

we had 101,000 unique visits to uspca.co.uk (a 28% increase on the previous year)

SOCIAL MEDIA

We now have **40,000** followers across social media channels, including Facebook, Instagram, X, LinkedIn. In January 2024, we joined Tik Tok to help increase our social media engagement.

40,000 followers



PRESS

Our media coverage this year highlighted a number of campaigns, collaborations and activity including the launch of the Hunting with Dogs Campaign, animal cruelty cases, the opening of the third USPCA charity shop and the response to the XL Bully legislation.

Publications which covered these topics included The Belfast Telegraph, The Irish News, BelfastLive, BBC NI and special coverage on UTV's award winning current affairs programme 'Up Close'.



TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and Administration Details

Registered charity name The Ulster Society for Prevention of Cruelty to Animals

Charity registration number 102755

Company registration number NI000258

Principal office and registered office Units 5&6
Carnbane Industrial Estate
Newry BT35 6PQ

The trustees

J Wilson (Hon. Secretary) (Resigned 18 August 2024)

J Farrell (Chair)

P Kearney (Hon. Treasurer)

G McCoubrey (Resigned 1 December 2023)

E McCrory

D Thompson (Resigned 18 August 2024)

G O'Hare

K Anthony (Appointed 1 December 2023)

M McGinn (Appointed 25 January 2024)

R McMurray (Appointed 25 August 2024)

Auditor Finegan Gibson Ltd, Chartered accountants & statutory auditor
Causeway Tower, 9 James Street South, Belfast, BT2 8DN

Bankers Danske Bank, Portadown Finance Centre, 45-48 High Street, Portadown, BT62 1LB
Ulster Bank, 86 Hill Street, Newry, BT34 1YB

Solicitors Edwards and Co Solicitors, 28 Hill Street, Belfast, BT1 2LA

Structure, governance and management

Legal Status

The USPCA is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempted from the use of the word “Limited” as part of the company name.

Governing Document

The charity is governed by its Memorandum and Articles of Association dated 21st November 2017. It is a membership organisation, and each member agrees to contribute £1 in the event of the charity winding up.

Charitable Status

The USPCA is a registered charity with the Charity Commission for Northern Ireland, registration number NIC 102755.

It is also recognised as a charity for taxation purposes by HMRC, registration number XN 45066.

Appointment of Trustees

The Board consists of up to nine Trustees, the Chairperson, Hon. Treasurer, Hon. Secretary and up to six others.

When recruiting to fill vacancies, the Board will consider the skills mix and diversity of the current Board.

The recruitment process will involve a wide trawl in order that a range of candidates can be considered for the vacancy. The pool of candidates may be a combination of applicants resulting from public advertising and nominations resulting from consultations with Board members or appropriate professional bodies.

Once a suitably qualified nominee has agreed to join the Board, the Board will consider a resolution to co-opt the new member as a Trustee. Appointment is up to the next AGM at which the Trustee will retire but be eligible for re-election.

At each AGM, Trustees who have served four consecutive years or more must retire and are eligible for re-election for a further four years. A Trustee shall not serve in excess of a continuous period of eight years.

Arrangements for setting pay and remuneration of Key Management Personnel

Salary levels are set having regard to pay levels in other charities of similar size. The USPCA undertakes a cost-of-living salary review annually with affordability being the principal requirement to be met prior to any award.

Salaries are bench marked every three years, subject to the cost of such an exercise not being prohibitive.

Trustee Induction and Training

Each new Trustee receives induction training through which they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the governance structure and protocols as laid out in the charity's Governance Handbook, the committee and decision-making processes, the operational plan and recent financial performance of the charity.

Relationships with Related Parties

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 16 and 28 to the accounts.

Organisation structure and how charity makes decisions

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2024 the Board met on four occasions. Attendance was as follows:

John Farrell	Chair	4 out of 4
John Wilson	Hon Secretary	3 out of 3 (retired December 2023)
Paul Kearney	Hon Treasurer	2 out of 3 (resigned December 2023)
Gavin McCoubrey		4 out of 4
Elaine McCrory		3 out of 4
David Thompson Lyons		3 out of 4
Kerry Anthony		3 out of 4
Mairead McGinn		1 out of 2 (appointed October 2023)

The Audit & Risk Committee is tasked with monitoring the integrity of the financial statements, reviewing the systems of internal financial control and reviewing the management of the risk register. The committee met on four occasions during the year. Attendance at meetings was as follows:

Paul Kearney	Chair	5 out of 5
Elaine McCrory		4 out of 5
John Wilson		3 out of 4
Kerry Anthony		2 out of 3 (appointed October 2023)

The HR and Remuneration Committee is tasked with recommending the USPCA's general remuneration policy and structure (including pension arrangements) for approval by the Board; recommending the remuneration of the Chief Executive having reviewed his performance appraisal, for approval by the Board; approving annually the remuneration of all other staff, including any general cost of living increase; keeping the level and structure of remuneration under review through regular sector benchmarking; keeping the charity's HR policies under review, ensuring they are up to date and comply with statutory obligations. The committee met on one occasion during the year. Attendance at meeting was as follows:

John Farrell	Chair	1 out of 1
Paul Kearney		1 out of 1
Elaine McCrory		1 out of 1

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and has responsibility for operational matters including finance, employment and direct charitable activities within clear thresholds of delegated authority approved by the Trustees.

Management

Nora Smith, CEO is responsible to the Board of Trustees for delivery of the Charity's operational objectives.

Siobhan McHaiffe, Director of Operations and Development is responsible for the oversight of the daily operational activities, income generation through fundraising and the development of services across NI.

Tara Kerr, Senior Veterinary Surgeon, is responsible for the clinical leadership of the veterinary team. Niall Martin, Head Nurse, is responsible for the operational delivery of veterinary services.

Deirdre McArdle, Animal Care and Wildlife Manager is responsible for companion animal rehoming and wildlife rescues.

Ian Lyle, Head of Special Investigations Unit, is responsible for directing our investigations into organised animal cruelty.

Rachel McGreevy, Charity Store Manager, is responsible for the operation of our charity stores.

Anthony Fearon, Administration Manager, responsible for financial administration and premises management.

Emma Neill, Customer Services and Retail Manager is responsible for the day-to-day management of the pet supplies and grooming social enterprises and customer service.

Risk Management

The trustees have a risk management strategy that comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Board has delegated oversight responsibility for risk management to its Audit & Risk Committee. The Audit and Risk Committee reports on its work at each Board meeting.

Objectives and activities

The objects of the charity as outlined in its Memorandum and Articles of Association are:

1. The advancement of animal welfare.

All of the work of the USPCA falls under this object, which is an approved purpose as listed in the Charities Act (Northern Ireland) 2008.

2. To obtain justice for animals and to endeavour by every legitimate means to put an end to cruelty to animals and to encourage kindness and humanity in their treatment.

In furtherance of this object, the USPCA:

- Provides the secretariat to the All Party Group on Animal Welfare at the Northern Ireland Assembly.
- Is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and contributes to policy consultations.
- Is an active member of Eurogroup for Animals, a Brussels based organisation whose remit is to promote animal health and welfare standards throughout the EU.
- Is an active member of the Dog Control Coalition, led by the RSPCA, its membership consist of a number of key animal welfare charities across the United Kingdom.
- Is Chair of the Northern Ireland Companion Animal Welfare Group (NI WAG). A partnership of nine animal welfare charities providing services across NI.
- Proactively investigates and makes public many criminal acts including puppy trafficking organised dog fighting, badger baiting, carted deer hunts and cock fighting.

3. To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain facilities for the reception, care and treatment of such animals.

In furtherance of this object, the USPCA:

- Operates a Veterinary Clinic in Newry. The clinic relieves the pain of suffering animals and provides other veterinary services for companion animals.
- Treats and relieves the pain of suffering of pet companions that come into our care.
- Treats and relieves the pain of suffering wildlife.
- Suffering wildlife in other parts of NI are treated by local vets courtesy of a USPCA voucher scheme.

4. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In furtherance of this object, the USPCA:

- Treats domestic companion animals in need of veterinary care at its veterinary clinic.
- Provides temporary accommodation for companion animals whose owners become incapacitated through ill health or other personal circumstances and houses the animals until long term arrangements for their future are in place.
- Treats suffering wildlife prior to re-introduction to their natural environment.
- In partnership with the Trussell Trust and other independent foodbanks across NI, provides food parcels for the many companion animals belonging to individuals and families in need of support.

5. To advance education for the public in animal husbandry, care for animals and responsibility for animals and the consequences of not doing so.

In furtherance of this object, the USPCA:

- Provides animal welfare talks to schools and community groups.
- Provides advice to the beneficiaries of the veterinary services on health regimes and caring for their companion pets.
- Is an active member of the Pet Education Partnership (PEP)/A collaboration between eight of the leading animal welfare charities in the UK: Blue Cross, Cats Protection, Dogs Trust, PDSA, RSPCA, SSPCA, USPCA and Woodgreen.

The USPCA services benefit those on low incomes in Northern Ireland by ensuring continued companionship from their pets, through the provision of veterinary services and pet food parcels. Pet poverty continues to rise as households struggle in a cost-of-living crisis.

School children and community groups benefit through the education talks which deepen their understanding of pet care, encourage kindness to animals and promotes compassion. This supports our preventative work on educating and raising awareness on responsible pet care.

The public at large is also a beneficiary through the spaying and neutering service which helps control the spread of feral animals and through the care of suffering wildlife which are useful to humanity.

Any potential harms are outweighed by the service benefits and alleviated through a formal process of risk assessments alongside robust health and safety policies and procedures.

There are no private benefits to any individuals connected with the organisation other than the payment of salaries to staff or fees to third-party service providers which is a necessary requirement in order to provide our services and therefore incidental to the carrying out of the purposes.

In shaping our objectives for the year and planning our activities, the Trustees have had regard to the Charity Commission's guidance on public benefit under section 4(b) of the Charities Act (Northern Ireland) 2008.

Achievements and performance

The USPCA is unique among animal welfare organisations and charities given our wide remit, including the vital work of the Special Investigations Unit (SIU) which is focused on disrupting organised animal cruelty crimes.

The rehoming and wildlife service to animals across NI, has provided a lifeline of support. We never put a healthy animal to sleep. A policy we are extremely proud of.

The year under review is the first year of our new strategic plan. Over the past year the Board and staff team worked hard to build upon the strong foundations focused on defining and embedding our services, establishing relationships with key stakeholders, and strengthening organisational governance. This strong base places the charity in a solid position to grow and develop services and reach across NI. The USPCA's leadership role is in the advancement of animal welfare and the relief of suffering in animals. We exist to champion animal welfare across NI. The Board and Senior Leadership Team are focused on fulfilling our mission and vision, whilst staying true to our values. The wider staff and volunteer team commitment and passion have enabled us to deliver a wide range of services to fulfil our charity objectives.

Enhanced the public understanding, knowledge and appreciation of the work of the USPCA through the proactive placement of opinion pieces and commenting on animal welfare issues in the media. Throughout the year we were featured in 286 regional media articles.

Veterinary Services

The USPCA veterinary clinic is dedicated to the relief of suffering in animals and is located in our centre on the outskirts of Newry. It is open six days a week, with the team providing a full range of veterinary services to both companion animals and injured wildlife that enter our care. The USPCA supports pet owners who find it difficult to afford essential veterinary treatment by providing discounts through our Charitable Discount Scheme for those in receipt of benefits. This scheme not only ensures the welfare of the animal but also supports continued companionship for the owner.

The Veterinary practice has faced considerable workforce issues, and access to Veterinary Surgeons has limited the capacity of the services we provide. Thankfully with the appointment of new Veterinary Surgeons in-year it has provided more stability and consistency to this key service.

Wildlife Rescues

The USPCA is a team of dedicated staff and volunteers who come to the aid to care for sick, injured and orphaned animals. Over the past 12 months, we have responded to over 1000 wildlife rescues. Our specialist team with the support of 30 trained volunteers works across Northern Ireland. Our wildlife volunteers focus on the rescue, collection, and transport of injured wildlife. Over the course of the year, we came to the rescue of 976 wild animals.

An essential part of our wildlife service is the partnership we have with veterinary practices across NI. Vet practices who offer an initial assessment or relief of suffering for the wildlife that needs immediate care or relief. This support is vital especially as it ensures timely treatment and reduces the stress caused by traveling long distances to our Veterinary practice in NI. In return, we can offer a voucher scheme to the Vet practice, which helps with the cost of any initial treatment needed. Over the year we issued 602 vet vouchers to practices across NI.

Social Rehoming

Our centre was at capacity for most of the year. The number of animals surrendered, plus a slow down in the number of inquiries for rehoming meant we were not in a position to rehome as many animals as planned. Sadly, some pet owners may face a change in their circumstances, such as a death in the family, moving to residential care, or no longer being able to care for their pet. Through our companion animal rehoming service, we aim to give owners facing difficult decisions or circumstances, the peace of mind that we will find their much-loved pet a compassionate and loving new home. We have also experienced a considerable increase in the number of stray dogs coming into our Centre, some of which had severe animal welfare issues.

We continued to retain our membership of the Association of Dogs and Cats Home standards accreditation.

The USPCA also supports Women's Aid by providing emergency shelter for companion animals belonging to domestic abuse victims. By providing temporary crisis intervention for the animal, coupled with Women's Aid expertise in addressing the level of risk in a safe, secure, and confidential environment, we hope to hasten the recovery process for the victim, her children, and their pet. Through this service we hope to relieve the pressures faced by women during an already incredibly challenging time

Special Investigations Unit (SIU)

The illegal puppy trade, animal fighting, badger baiting, and other horrific acts on animals are among the serious animal welfare crimes happening across Northern Ireland every day. The USPCA's Special Investigations Unit carries out investigations into 'organised animal cruelty' - serious welfare abuses that often take place well away from public view. The Charity defines organised animal cruelty as:

"Where the USPCA has an honest belief that one or more persons are engaged in any joint activity with another and animal cruelty or a severe adverse effect on animal welfare has occurred, is likely or is expected. The animal cruelty or severe adverse effect on animal welfare may be an intended or unintended outcome of the joint activity."

Continuing the charity's investment into Special Investigations, this year saw the development of our online reporting function for organised animal cruelty, allowing members of the public to submit anonymous and detailed reports regarding the likes of puppy farming, animal fighting and badger baiting. A key part of the SIU work is collaboration and partnership. These include membership to:

1. Pet Trade Taskforce a 40-strong group of charities, public sector bodies, and private businesses from across the UK committed to tackling the illegal puppy trade.
2. The Partnership for Action against Wildlife Crime (PAW) NI is a body comprising representatives from government agencies and non-government-organisations involved in wildlife-crime detection and wildlife-law enforcement in the UK.
3. Partnership for Action against Wildlife Crime (PAW) Paw Ireland is a multi agency group set up to reduce wildlife crime across the island of Ireland.
4. Welsh GAIN - (Government Agency Intelligence Network) Chaired by South Wales Police, statutory agencies and partners work together to share information to tackle organised animal cruelty crimes.
5. AIM - Animal Intelligence Managers - Chaired by the League Against Cruel Sports, it brings together a wide range of NGOs to share information and encourage more collaboration to stop and disrupt animal cruelty crimes.
6. NCWU Badger Priority Delivery Group - comprises various police forces and NGO's. The group is part of the National Wildlife Crime Unit's priority groupings for tackling badger persecution.
7. Working alongside the Northern Ireland Badger Group, the USPCA also operates Operation Brockwatch, an initiative which aims to protect vulnerable badgers and their setts from callous criminal gangs who relentlessly target them through the cruel blood sport of badger baiting. This rural partnership engages with the PSNI and landowners across the region to deter badger baiters from committing this barbaric act of cruelty on the protected species. Cameras are set up at setts and monitored 24*7. The number of setts under the protection of Operation Brockwatch continues to grow with over 30 setts guarded under this rural crime initiative.

Animal Welfare Advocacy

Despite animals playing such an essential role in our society and natural environment, there are sadly individuals who are willing to inflict unthinkable suffering on them. Within an advanced society, protections are put in place to ensure abuse does not take place - it is imperative that these protections are kept under review and are regularly updated to keep pace with economic and societal changes.

Unfortunately, Northern Ireland has a substantial legislative deficit when reviewing the protections offered to animals under law. In some instances, such as the introduction of a ban on hunting wild mammals with dogs, Northern Ireland is over 20 years behind when compared to neighbouring countries such as England, Scotland or Wales. As part of our campaign to ban hunting with dogs in NI, we launched a partnership with the League Against Cruel Sports, jointly lobbying and advocating for the introduction of legislation to ban this cruel and outdated activity.

There are a number of key campaigning priorities which we have campaigned on over the course of the year also including:

1. An overhaul of dog breeding laws and practices including the introduction of a Ban on 3rd party sale of puppies under six months old.
2. Greater controls on selling puppies on-line to tackle illegal and cruel puppy dealers.
3. Improve the effectiveness of Animal Welfare Enforcement.
4. A change to the timeframes of any animal 'seized' to protect their welfare
5. The introduction of a Register of Banned Animal Welfare Offenders - to reduce reoffending by those banned from keeping animals.
6. Compulsory microchipping of pet cats, to enhance traceability and reunite lost or stolen animals with their owners.
7. Updating Animal Welfare Licencing Regulations to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
8. Badgers & bovine tb. Providing an informed and balanced view to avoid the indiscriminate culling of this protected species.
9. Banning hunting with dogs, to end the cruelty inflicted on defenseless wildlife.

The USPCA provides the secretariat for the All Party Group on Animal Welfare at the Northern Ireland Assembly and we were pleased to see progress in several key policy areas through the work of the APG.

The USPCA is an active member of the DAERA Animal Health and Welfare Stakeholder Forum.

We have also continued our work with the Northern Ireland Companion Animal Welfare Group to provide a collective voice on key companion animal welfare issues.

The charity remains an active member of Eurogroup for animals - based in Brussels, Eurogroup for Animals is a pan-European animal advocacy organisation which focuses on improving the wellbeing of animals by achieving better legislation, standards, enforcement, and societal attitudes. Key areas of focus have included the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals.

Companion Animal Food Parcels.

Dependency on foodbanks is a growing trend here in Northern Ireland, especially due to the financial uncertainties in the wake of Covid and the cost of living crisis. Working with over 50 foodbanks operated by the Trussell Trust throughout the region, we supply pet food parcels to pet owners in need

- parcels made up of pet food which has been kindly donated to the USPCA by manufacturers, local businesses, and members of the public. We delivered over 7000 pet food parcels to foodbanks across NI.

With this vital support we're able to help pets remain happy, healthy, and homed, despite financial adversity and ensure continued companionship for their owners.

Schools and Community Outreach Education Programme

Education talks in schools across NI as well as to a wide range of community organisations remained a key focus over the course of the year. We engaged with 84 schools and community organisations over the course of the year. Each engagement provided an opportunity to provide advice, guidance and inspire future generations as well as promoting responsible pet ownership and an appreciation of our native wildlife.

Outputs/Impact

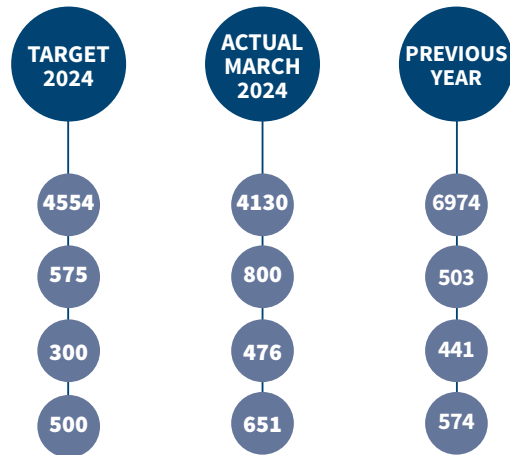
Over the course of the year under review the USPCA made a positive impact in the community through delivery of the following output targets.

Progress against Key Performance Indicators – 2023/24

VETERINARY SERVICES



- Consultations undertaken
- Surgeries provided
- Neutering and spaying
- Clients on discount schemes



WILDLIFE RESCUES



- Veterinary vouchers issued
- Rescues



SOCIAL REHOMING



- Animals Rehomed



COMPANION ANIMAL FOOD PARCELS



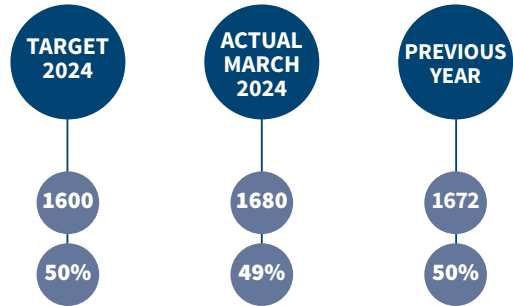
- Food parcels issued
- Food banks served



COMPANION ANIMAL GROOMING



Animals groomed
Re-bookings made



SCHOOL AND COMMUNITY PRESENTATIONS



Presentations delivered



MEMBERSHIP



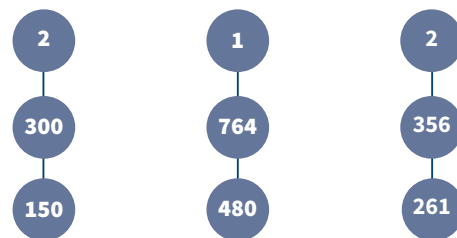
New members recruited



SPECIAL INVESTIGATIONS UNIT



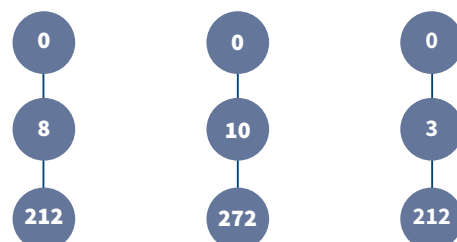
Major investigations completed and passed to enforcement agencies
Organised crime reports received
Organised crime reports passed to enforcement agencies



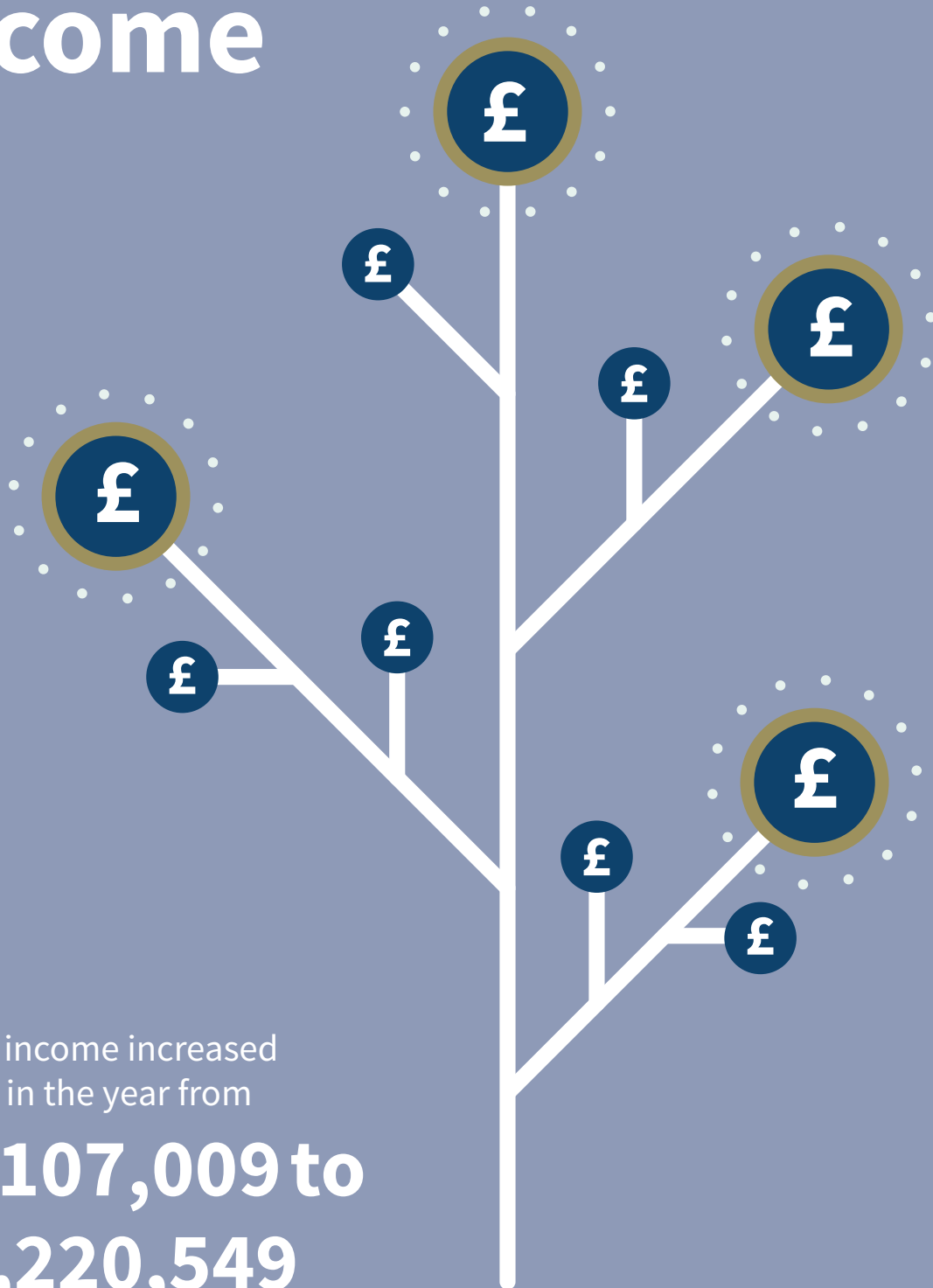
ANIMAL WELFARE ADVOCACY



Changes in legislation
Regional media articles



Income



Overall income increased slightly in the year from

**£2,107,009 to
£ 2,220,549**

Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2024 of £425,779 (2023, £617,170).

Income

Overall income increased slightly in the year to £ 2,220,549

Donations and legacy funding accounted for £1,379,879. Legacy income decreased slightly by £12,827. The overall amount received was £1,244,717. Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities accounted for £ 382,747, an increase of £66,635 from the previous year. This related largely to veterinary services and also dormant account funding which was awarded in-year.

Trading Income has increased by circa £81,118. The principal contributors to this increase are the Pet Supplies Shop and the Charity Stores in Banbridge, Lurgan and the opening of a third charity shop in Lisburn in November 2023. Income generated from fundraising events, pet supplies and grooming also contributed to the overall total.

Investment Income has increased by £17,594.

Donations increased in the year by circa £17,446 to £127,162.

Expenditure

Expenditure in the year increased by £478,039 to £1,903,964, in line with our development and growth plans.

The opening of a third charity store, as well as investment in the tradeable services accounted for some of the increase. Considerable investment into all aspects of charitable services as well as governance costs accounted for £390,572. An additional investment of £44,758 to the wildlife services has aided the number of rescues and our reach across NI. A £56,311 increase in animal care was provided to help to increase the welfare care of animals at our Centre and also to increase the number of animals we are able to rehome. A £21,224 increase to extend and grow the Special Investigations Unit was also awarded. Expenditure on charitable services grew reflects the charity's commitment in the current year to extend and grow its charitable services. The investment in additional staff accounts for the biggest share of the increase in expenditure representing a £225,909 increase compared with the previous year.

Net Gains/Losses on Investments

There was a net gain on investment valuations at the year end of £109,194 compared to a loss of £63,914 in the previous year.

Financial Position

The Charity's financial position remains healthy with total funds of £3,626,701 of which £1,071,995 is committed in fixed assets. A further £275,563 rests in investment properties generating annual income of circa £37,198.

Cash ratio is strong at 4:1 with cash at bank of £616,263 covering current liabilities of £139,653

Long term debt of £332,490 (bank loan) is adequately covered by funds of £2,046,141 invested in a low to moderate risk mixed share portfolio.

Investment powers and policy

The Charity's Articles of Association convey on the Trustees the power to invest funds.

The investment policy is a Reserved Matter for the Board. The present investment policy is to maximise the long-term total return of the Charity's investment funds subject to the risks normally associated with a cautious approach to portfolio management. The fund manager has been selected on the basis of competency and value for money, and the appointment is subject to regular review.

At the year end the Charity held investments in low to moderate risk equities to the value of £2,046,141

The Charity holds investment property at Divernagh Road, Bessbrook valued at £229,31 and has a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from these properties contributes towards the costs of our charitable activities.

Reserves policy and going concern

Each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restricted or designated purposes. The Trustees consider the Charity's exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. This will include analysis of short-term setbacks; regular short-term fluctuations; growth plans within the Charity and risks identified within the corporate risk register. The major risk to be managed with regard to income is the significant fluctuations in legacy income on a year to year basis.

The present level of free reserves is £2,279,143 of which £830,895 has been designated for the development of the Charity's services across Northern Ireland. The balance of £1,448,248 is viewed by the Trustees as sufficient to offset any short to medium term reduction in legacy income and to ensure that the going concern assumption is appropriate.

Plans for future periods

As the Society for the Prevention of Cruelty to Animals in Northern Ireland, the charity has an important leadership role in the advancement of animal welfare and the relief of suffering in animals. In furtherance of its leadership role, the charity's Trustees have set out a ten year vision for the charity to the year 2030.

USPCA 2030 Strategic Vision

With a large, active membership, the USPCA will be recognised as the authoritative voice on animal welfare in Northern Ireland and be valued as a partner by other animal welfare organisations.

Operating from regional centres, the charity's services will be accessible across Northern Ireland.

An innovative and successful social enterprise, the USPCA will have financial security to achieve its stated aims.

In pursuit of this strategic vision, the Trustees have identified a number of key priorities:

- The importance of growing the membership base, not only to have a strong pool of supporters, but also to create a strong voice for the advancement of animal welfare.
- To invest in campaigning on animal welfare issues.
- To invest in the Special Investigation Unit to disrupt the most serious offenders involved in crimes such as dog fighting, badger baiting and puppy trafficking.
- The volatility in the charity's income stream arising from its dependency on legacy income to deliver services, dictates that a more robust financial model is required to create financial security for the charity.
- Underpinning all of the above is the requirement to strengthen the USPCA's communications both online and offline, getting the charity's key messages to its target audiences, making the public aware of its concerns and its successes, garnering public and financial support.
- A commitment to service excellence underpinned by continued investment in skills development.
- A single location in Newry greatly reduces the USPCA's visibility and the public's access to its services, it is therefore essential to open an additional location subject to financial sustainability.
- Growing the pool of volunteers to enhance current services including - shelter animal enrichment programmes, shelter animal fostering, wildlife rescues and pet food parcel distribution - therefore investment in volunteer recruitment and development should be considered.

The Trustees have set out the following strategic objectives:

- I. To take a leadership role in the advancement of animal welfare in Northern Ireland.***
- II. To enhance and extend the reach of the charity's services across Northern Ireland.***
- III. To strengthen the charity's financial structure through developing a social enterprise business model.***
- IV. To be a valued partner of statutory and voluntary organisations.***
- V. To enhance the public understanding, knowledge and appreciation of the work of the USPCA.***
- VI. To maintain a robust governance and operational structure to deliver the Charity's objectives effectively.***

As part of the strategy to grow and develop over the course of the year the charity will continue to

The Charity has sufficient funds to deal with any short-term drop in income, and its dedicated team of trustees, staff and volunteers will ensure services are maintained during any potential challenges presented.

Financial instruments

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Cloughanmaer, Newry, County Down".

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

- In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

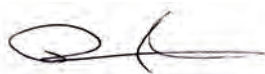
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 September 2024 and signed on behalf of the board of trustees by:



J Farrell (Chair)
Trustee



P Kearney (Hon. Treasurer)
Trustee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals

Opinion

We have audited the financial statements of The Ulster Society for Prevention of Cruelty to Animals (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other organisations of its size, the USPCA uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 27 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

19 September 2024

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) 31 MARCH 2024

Income and endowments	Note	2024		2023	
		Unrestricted Funds £	Total Funds £	Total Funds £	Total Funds £
Donations and legacies	5	1,379,879	-	1,379,879	1,373,702
Charitable activities	6	339,152	43,595	382,747	316,112
Other trading income activities	7	382,394	-	382,394	301,276
Investment income	8	73,064	-	73,064	55,470
Other income	9	2,465	-	2,465	60,449
Total income		<u>2,176,954</u>	<u>43,595</u>	<u>2,220,549</u>	<u>2,107,009</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	356,655	-	356,655	261,029
Investment costs	11	4,594	-	4,594	12,753
Expenditure on charitable activities	12	1,499,120	43,595	1,542,715	1,152,143
Total expenditure		<u>1,860,369</u>	<u>43,595</u>	<u>1,903,964</u>	<u>1,425,925</u>
Net gains/(losses) on investments	14	109,194	-	109,194	(63,914)
Net income and net movement in funds		<u>425,779</u>	<u>-</u>	<u>425,779</u>	<u>617,170</u>
Reconciliation of funds					
Total funds brought forward		3,200,922	-	3,200,922	2,583,752
Total funds carried forward		<u>3,626,701</u>	<u>-</u>	<u>3,626,701</u>	<u>3,200,922</u>

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

STATEMENT OF FINANCIAL POSITION

31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	18	1,071,995	933,090
Investments	19	2,321,704	1,586,381
		<u>3,393,699</u>	<u>2,519,471</u>
Current assets			
Stocks	20	50,551	50,796
Debtors	21	41,331	46,085
Cash at bank and in hand		613,263	1,106,387
		<u>705,145</u>	<u>1,203,268</u>
Creditors: amounts falling due within one year	22	139,653	155,192
Net current assets		<u>565,492</u>	<u>1,048,076</u>
Total assets less current liabilities		3,959,191	3,567,547
Creditors: amounts falling due after more than one year	23	332,490	366,625
Net assets		<u>3,626,701</u>	<u>3,200,922</u>
Funds of the charity			
Unrestricted funds		3,626,701	3,200,922
Total charity funds	25	<u>3,626,701</u>	<u>3,200,922</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 September 2024, and are signed on behalf of the board by:



J Farrell (Chair)
Trustee



P Kearney (Hon. Treasurer)
Trustee

STATEMENT OF CASH FLOWS

31 MARCH 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	425,779	617,170
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	115,851	98,551
Net gains/(losses) on investments	(109,194)	63,914
Dividends, interest and rents from investments	(59,393)	(54,365)
Other interest receivable and similar income	(13,671)	(1,105)
Interest payable and similar charges	30,034	24,299
Gains on disposal of programme related investments	–	(60,000)
Accrued (income)/expenses	(9,612)	21,859
<i>Changes in:</i>		
Stocks	245	(8,170)
Trade and other debtors	4,754	21,120
Trade and other creditors	(5,861)	9,911
Cash generated from operations	<u>378,932</u>	<u>733,184</u>
Interest paid	(30,034)	(24,299)
Interest received	13,671	1,105
Net cash from operating activities	<u><u>362,569</u></u>	<u><u>709,990</u></u>
Cash flows from investing activities		
Dividends, interest and rents from investments	59,393	54,365
Purchase of tangible assets	(254,756)	(50,633)
Proceeds from sale of social investments	–	60,000
Purchases of other investments	(884,632)	20,037
Proceeds from sale of other investments	258,503	58,286
Net cash (used in)/from investing activities	<u><u>(821,492)</u></u>	<u><u>142,055</u></u>
Cash flows from financing activities		
Proceeds from borrowings	(34,201)	–
Repayments of borrowings	–	(35,174)
Net cash used in financing activities	<u><u>(34,201)</u></u>	<u><u>(35,174)</u></u>
Net (decrease)/increase in cash and cash equivalents	<u>(493,124)</u>	<u>816,871</u>
Cash and cash equivalents at beginning of year	<u>1,106,387</u>	<u>289,516</u>
Cash and cash equivalents at end of year	<u><u>613,263</u></u>	<u><u>1,106,387</u></u>

The notes on pages 49 - 61 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 6, Carnbane Industrial Estate, Newry, BT35 6QH.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

USPCA meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

3. Accounting policies (*continued*)

Incoming resources

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

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

Resources expended

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

expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Tangible assets

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

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

Depreciation

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

Freehold property	2% straight line
Premises Adaptations	7% straight line
Plant and machinery	10% straight line
Fixtures, fittings and equipment	10% straight line
Computer equipment	20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

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

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

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	123,934	123,934	109,716	109,716
Gift aid	3,228	3,228	-	-
Legacies				
Legacies	1,244,717	1,244,717	1,257,544	1,257,544
Subscriptions				
Subscriptions	8,000	8,000	6,442	6,442
	<u>1,379,879</u>	<u>1,379,879</u>	<u>1,373,702</u>	<u>1,373,702</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Veterinary services	332,100	-	332,100
Contract Income	-	-	-
Contract Income - Newry and Mourne Council	7,052	-	7,052
Department for Communities	-	23,595	23,595
Dormant Accounts	-	20,000	20,000
	<u>339,152</u>	<u>43,595</u>	<u>382,747</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Veterinary services	271,202	–	271,202
Contract Income	3,770	–	3,770
Contract Income - Newry and Mourne Council	–	–	–
Department for Communities	–	41,140	41,140
Dormant Accounts	–	–	–
	<u>274,972</u>	<u>41,140</u>	<u>316,112</u>

7. Other trading income activities

	Unrestricted Funds	Total Funds2024	Unrestricted Funds	Total Funds2023
	£	£	£	£
Fundraising events	39,836	39,836	8,873	8,873
Pet supplies shop sales	54,392	54,392	51,200	51,200
Grooming	39,560	39,560	42,634	42,634
Charity stores	<u>248,606</u>	<u>248,606</u>	<u>198,569</u>	<u>198,569</u>
	<u>382,394</u>	<u>382,394</u>	<u>301,276</u>	<u>301,276</u>

8. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Income from investment properties	37,198	37,198	37,043	37,043
Income from listed investments	22,195	22,195	17,322	17,322
Bank interest and dividends	<u>13,671</u>	<u>13,671</u>	<u>1,105</u>	<u>1,105</u>
	<u>73,064</u>	<u>73,064</u>	<u>55,470</u>	<u>55,470</u>

9. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gain on disposal of programme related investments	–	–	60,000	60,000
Other income	<u>2,465</u>	<u>2,465</u>	<u>449</u>	<u>449</u>
	<u>2,465</u>	<u>2,465</u>	<u>60,449</u>	<u>60,449</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Shop costs	66,572	66,572	56,270	56,270
Grooming	49,671	49,671	43,945	43,945
Fundraising events	20,115	20,115	1,269	1,269
Charity Store - Banbridge	98,768	98,768	81,742	81,742
Charity Store - Lurgan	84,432	84,432	77,803	77,803
Charity Store - Lisburn	37,097	37,097	-	-
	<u>356,655</u>	<u>356,655</u>	<u>261,029</u>	<u>261,029</u>

11. Investment costs

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Premises expenses - Bessbrook	-	-	8,253	8,253
Stockbroker Fees	4,594	4,594	4,500	4,500
	<u>4,594</u>	<u>4,594</u>	<u>12,753</u>	<u>12,753</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Prevention of cruelty and relief of suffering	587,262	123,706	710,968	506,683
Veterinary	331,378	-	331,378	281,733
Wildlife Rescue	98,415	-	98,415	53,657
Animal Care	176,051	-	176,051	119,740
Special Investigations	116,926	-	116,926	95,702
Animal Welfare Advocacy	27,409	-	27,409	35,244
Governance costs	-	81,568	81,568	59,384
	<u>1,337,441</u>	<u>205,274</u>	<u>1,542,715</u>	<u>1,152,143</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

13. Analysis of support costs

	Prevention of cruelty and relief of suffering	Total 2024	Total 2023
	£	£	£
Staff costs	31,824	31,824	32,103
Premises	33,082	33,082	50,268
General office	58,800	58,800	49,870
Governance costs	81,568	81,568	–
	<u>205,274</u>	<u>205,274</u>	<u>132,241</u>

14. Net gains/(losses) on investments

	Unrestricted Funds	Total Funds2024	Unrestricted Funds	Total Funds2023
	£	£	£	£
Gains/(losses) on listed investments	<u>109,194</u>	<u>109,194</u>	<u>(63,914)</u>	<u>(63,914)</u>

15. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>115,851</u>	<u>98,551</u>
Fees payable for the audit of the financial statements	<u>7,905</u>	<u>7,911</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

16. Staff costs

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

	2024	2023
	£	£
Wages and salaries	800,498	599,781
Social security costs	61,406	44,574
Employer contributions to pension plans	27,721	19,390
Other employee benefits	2,308	2,279
	<u>891,933</u>	<u>666,024</u>

The average head count of employees during the year was 41 (2023: 34). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>41</u>	<u>34</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>-</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £163,429 (2023:£121,973).

17. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023:£nil).

They were reimbursed travel expenses during the year totalling £Nil (2023: £24).

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

18. Tangible fixed assets

	Freehold property	Long leasehold property	Plant and machinery	Fixtures and fittings	Equipment	Total
	£	£	£	£	£	£
Cost						
At 1 Apr 2023	766,913	596,573	62,372	439,397	66,911	1,932,166
Additions	–	169,105	21,100	46,917	17,634	254,756
At 31 Mar 2024	<u>766,913</u>	<u>765,678</u>	<u>83,472</u>	<u>486,314</u>	<u>84,545</u>	<u>2,186,922</u>
Depreciation						
At 1 Apr 2023	92,028	433,479	61,335	359,262	52,972	999,076
Charge for the year	15,338	53,597	5,837	29,920	11,159	115,851
At 31 Mar 2024	<u>107,366</u>	<u>487,076</u>	<u>67,172</u>	<u>389,182</u>	<u>64,131</u>	<u>1,114,927</u>
Carrying amount						
At 31 Mar 2024	<u>659,547</u>	<u>278,602</u>	<u>16,300</u>	<u>97,132</u>	<u>20,414</u>	<u>1,071,995</u>
At 31 Mar 2023	<u>674,885</u>	<u>163,094</u>	<u>1,037</u>	<u>80,135</u>	<u>13,939</u>	<u>933,090</u>

19. Investments

	Listed investments	Investment properties	Total
	£	£	£
Cost or valuation			
At 1 April 2023	1,310,818	275,563	1,586,381
Additions	884,632	–	884,632
Disposals	(274,163)	–	(274,163)
Fair value movements	109,194	–	109,194
Other movements	15,660	–	15,660
At 31 March 2024	<u>2,046,141</u>	<u>275,563</u>	<u>2,321,704</u>
Impairment			
At 1 April 2023 and 31 March 2024			<u>–</u>
Carrying amount			
At 31 March 2024	<u>2,046,141</u>	<u>275,563</u>	<u>2,321,704</u>
At 31 March 2023	<u>1,310,818</u>	<u>275,563</u>	<u>1,586,381</u>

All investments shown above are held at valuation.

Investment properties

The investment properties at Divernagh Road, Bessbrook and Oldpark Road, Belfast are held at fair value. The fair value of these properties are reviewed annually by trustees.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

Financial assets held at fair value

The listed investments are valued by Davy Private Clients UK, Belfast and held at market value.

20. Stocks

	2024	2023
	£	£
Raw materials and consumables	<u>50,551</u>	<u>50,796</u>

21. Debtors

	2024	2023
	£	£
Trade debtors	8,657	2,523
Prepayments and accrued income	28,498	41,362
Other debtors	4,176	2,200
	<u>41,331</u>	<u>46,085</u>

22. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	50,249	50,315
Trade creditors	36,713	53,165
Accruals and deferred income	26,443	36,055
Social security and other taxes	18,336	8,354
Net wages	–	929
Pension	7,912	6,374
	<u>139,653</u>	<u>155,192</u>

23. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	<u>332,490</u>	<u>366,625</u>

Included within creditors: amounts falling due after more than one year is an amount of £168,846 (2023: £212,694) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

24. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £27,721 (2023: £19,390).

25. Analysis of charitable funds

Unrestricted funds

	At1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2023
	£	£	£	£	£	£
General funds	2,200,922	2,176,954	(1,691,264)	-	109,194	2,795,806
Development Fund	1,000,000	-	-	-	-	830,895
	<u>3,200,922</u>	<u>2,176,954</u>	<u>(1,860,369)</u>	<u>-</u>	<u>109,194</u>	<u>3,626,701</u>
	At1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2023
	£	£	£	£	£	£
General funds	1,994,496	2,065,869	(1,384,785)	(410,744)	(63,914)	2,200,922
Development Fund	589,256	-	-	410,744	-	1,000,000
	<u>2,583,752</u>	<u>2,065,869</u>	<u>(1,384,785)</u>	<u>-</u>	<u>(63,914)</u>	<u>3,200,922</u>

The Trustees have set aside £1million to a designated fund for the development of the Charity's services across Northern Ireland, of which spend of £169,105 was allocated in the 23/24 year with £229,849 to date, to expand the Special Investigations Unit, enhance our work in animal welfare advocacy and improve our kennelling facilities.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

Restricted funds

	At1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2024
	£	£	£	£	£	£
DFC -Jobstart	-	23,595	(23,595)	-	-	-
Dormant Accounts Fund	-	20,000	(20,000)	-	-	-
	<u>-</u>	<u>43,595</u>	<u>(43,595)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	At1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At31 Mar 2023
	£	£	£	£	£	£
DFC -Jobstart	-	41,140	(41,140)	-	-	-
Dormant Accounts Fund	-	-	-	-	-	-
	<u>-</u>	<u>41,140</u>	<u>(41,140)</u>	<u>-</u>	<u>-</u>	<u>-</u>

26. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	1,071,995	1,071,995
Investments	2,321,704	2,321,704
Current assets	705,145	705,145
Creditors less than 1 year	(139,653)	(139,653)
Creditors greater than 1 year	(332,490)	(332,490)
Net assets	<u>3,626,701</u>	<u>3,626,701</u>
	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	933,090	933,090
Investments	1,586,381	1,586,381
Current assets	1,203,268	1,203,268
Creditors less than 1 year	(155,192)	(155,192)
Creditors greater than 1 year	(366,625)	(366,625)
Net assets	<u>3,200,922</u>	<u>3,200,922</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2024

27. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

28. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

29. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024	2023
	£	£
Financial liabilities measured at amortised cost		
Loan payable falling due within 1 year	50,249	50,315
Loan payable falling due in more than 1 year but less than 5 years	163,644	153,931
Loan payable falling due after 5 years	168,846	212,694
	<u>382,739</u>	<u>416,940</u>

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Newry, County Down".

30. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

31. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	1,106,387	(493,124)	613,263
Debt due within one year	(50,315)	66	(50,249)
Debt due after one year	(366,625)	34,135	(332,490)
	<u>689,447</u>	<u>(458,923)</u>	<u>230,524</u>

32. Related parties

There were no related party transactions in the year.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2024

	2024	2023
	£	£
Income and endowments Donations and legacies		
Donations	123,934	109,716
Gift aid	3,228	–
Legacies	1,244,717	1,257,544
Subscriptions	8,000	6,442
	<u>1,379,879</u>	<u>1,373,702</u>
Charitable activities		
Veterinary services	332,100	271,202
Contract Income	–	3,770
Contract Income - Newry and Mourne Council	7,052	–
Department for Communities	23,595	41,140
Dormant Accounts	20,000	–
	<u>382,747</u>	<u>316,112</u>
Other trading income activities		
Fundraising events	39,836	8,873
Pet supplies shop sales	54,392	51,200
Grooming	39,560	42,634
Charity stores	248,606	198,569
	<u>382,394</u>	<u>301,276</u>
Investment income		
Income from investment properties	37,198	37,043
Income from listed investments	22,195	17,322
Bank interest and dividends	13,671	1,105
	<u>73,064</u>	<u>55,470</u>
Other income		
Gain on disposal of programme related investments	–	60,000
Other income	2,465	449
	<u>2,465</u>	<u>60,449</u>
Total income	<u><u>2,220,549</u></u>	<u><u>2,107,009</u></u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2024

	2024	2023
	£	£
Costs of other trading activities		
Shop costs		
Wages and salaries	20,607	18,704
Pension costs	294	309
Light & heat	1,819	1,377
Marketing and advertising	836	485
Telephone	127	–
Shop expenditure	42,796	35,395
Veterinary Care - Wildlife Rescue	93	–
	<u>66,572</u>	<u>56,270</u>
Grooming		
Wages and salaries	44,236	38,165
Pension costs	438	455
Light & heat	884	669
Consumables	1,654	4,656
Purchases	2,459	–
	<u>49,671</u>	<u>43,945</u>
Fundraising events		
Fundraising events	<u>20,115</u>	<u>1,269</u>
Charity Store - Banbridge		
Wages & salaries	40,168	31,596
Pension costs	735	506
Rent	24,080	22,092
Rates & water	–	78
Light & heat	7,679	7,722
Repairs & maintenance	–	20
Motor vehicle expenses	2,604	3,328
Telephone	1,248	448
Other costs	7,026	5,289
	<u>83,540</u>	<u>71,079</u>
Carried forward	83,540	71,079

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2024

	2024	2023
	£	£
Brought forward	83,540	71,079
Depreciation	9,326	9,328
Stationery costs	1,234	1,335
Software Costs	2,071	-
Purchases	2,597	-
	<u>98,768</u>	<u>81,742</u>
Charity Store - Lurgan		
Salaries- Gross	44,239	44,820
Salaries- Pension	708	675
Rent	15,000	13,750
Rates & Water	87	-
Light and Heat	5,099	7,877
Repairs & maintenance	5,037	1,723
Motor Expenses	2,624	3,930
Telephone	1,257	551
Advertising and Promotion of Events	3,453	211
Depreciation	3,659	3,646
Stationery	737	620
Purchases	1,714	-
General	150	-
Cleaning & Waste Disposal	668	-
	<u>84,432</u>	<u>77,803</u>
Charity Store - Lisburn		
Gross Wages	16,884	-
Pension Costs	198	-
Rent	10,000	-
Rates	70	-
Light & Heat	477	-
Repairs & Maintenance	1,751	-
Insurance	144	-
Motor expenses	730	-
Card and bank charges	322	-
Depreciation	3,088	-
General expenses	46	-
Stationary	83	-
Purchases	1,704	-
Software Costs	1,178	-
Telephone	422	-
	<u>37,097</u>	<u>-</u>
	£	£
Costs of other trading activities	<u><u>356,655</u></u>	<u><u>261,029</u></u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2024

	2024	2023
	£	£
Expenditure on charitable activities Prevention of cruelty and relief of suffering		
<i>Activities undertaken directly</i>		
Wages & salaries	262,245	162,585
Employer's NIC	61,406	44,574
Employer Pension	18,754	12,442
Rent & rates	274	171
Light & heat	22,611	20,556
Repairs & maintenance	27,961	–
Staff recruitment	–	4,707
Bad Debt	2,540	764
Trustee's Training Costs	122	–
Telephone	34,256	21,158
Other office costs	74	451
Depreciation	99,778	85,577
Purchases	1,344	–
Drugs	11,648	–
Other staff costs	5,174	2,808
Publicity, fundraising and support	17,627	11,680
Subscriptions	3,484	1,433
General expenses	8,891	1,641
Staff Travel & Subsistence	9,073	3,895
	<u>587,262</u>	<u>374,442</u>
<i>Support costs</i>		
Wages & salaries	31,824	32,103
Light & heat	1,202	1,082
Repairs & maintenance	3,414	23,004
Insurance	28,466	26,182
Cleaning materials & consumables	7,790	5,481
Health Insurance	4,501	3,392
Telephone	–	1,114
Printing, postage & stationery	27,548	14,514
Sundry expenditure	9,800	7,656
Staff training	9,161	17,713
	<u>123,706</u>	<u>132,241</u>
Veterinary		
<i>Activities undertaken directly</i>		
Wages and salaries	162,126	152,130
Pension costs	3,306	2,803
Prescription food	2,308	2,279
Subscriptions	2,343	2,381
Repairs and maintenance	3,125	5,548
Insurance	1,611	815
Carried forward	<u>174,819</u>	<u>165,956</u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2024

	2024	2023
	£	£
Brought forward	174,819	165,956
Drugs	80,738	52,583
Marketing and advertising	387	–
Consumables	15,456	15,883
Software costs	5,798	3,354
Locum costs	47,591	25,710
Microchipping	1,777	764
Cremation	4,812	6,178
Fees & Medicines	–	11,305
	<u>331,378</u>	<u>281,733</u>
Wildlife Rescue		
Activities undertaken directly		
Wages/Salaries	53,687	28,647
Pension costs	775	460
Veterinary Care - wildlife rescue	22,345	8,257
Motor Vehicle Expenses	13,828	10,956
Other office costs	7,738	2,107
Veterinary Vouchers	–	3,230
Other staff costs	42	–
	<u>98,415</u>	<u>53,657</u>
Animal Care		
Activities undertaken directly		
Wages/Salaries	88,066	67,306
Pension costs	1,707	1,193
Direct charitable activity 4 - insurance	111	–
Veterinary Care - rehoming animals	80,352	51,241
General	5,815	–
	<u>176,051</u>	<u>119,740</u>
Special Investigations		
Activities undertaken directly		
Wages/Salaries	36,416	23,725
Pension costs	806	547
Repairs & maintenance	–	199
Insurance	1,131	71
Third Party Contractor	18,759	57,672
Motor Expenses	8,272	11,080
Consultancy Fee	45,602	–
Telephone	489	634
General costs	5,451	1,774
	<u>116,926</u>	<u>95,702</u>
Animal Welfare Advocacy		

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2024

	2024	2023
	£	£
Activities undertaken directly		
Printing	3,110	5,046
Professional Fees	14,592	15,996
Professional Subscriptions	8,611	11,526
Marketing and Advertising	746	2,676
General Costs	350	–
	<u>27,409</u>	<u>35,244</u>
Governance costs		
Accountancy fees	2,225	1,729
Audit fees	7,905	7,911
Legal and other professional fees	37,258	23,834
Costs of trustees' meetings	5,490	1,611
Bank interest and charges	28,690	24,299
	<u>81,568</u>	<u>59,384</u>
Investment costs		
Premises expenses - Bessbrook	–	8,253
Stockbroker Fees	4,594	4,500
	<u>4,594</u>	<u>12,753</u>
Expenditure on charitable activities	<u>1,542,715</u>	<u>1,152,143</u>
Net gains/(losses) on investments		
Gains/(losses) on listed investments	<u>109,194</u>	<u>(63,914)</u>
Net income	<u>425,779</u>	<u>617,170</u>



HOW YOU CAN HELP

The USPCA is a registered charity that receives no government funding. We rely on generous donations in order for us to continue our vital work. Can you support us?



Organise an event

Put the 'Fun' into fundraising by involving family and friends. Our events team are happy to help you come up with ideas!

Wedding Favours

We are a nation of animal lovers, so why not include your commitment to animals as part of your special day?



Donations in lieu of flowers

Show sympathy and compassion through a tangible and valuable tribute to a person's love of animals

Legacy Giving

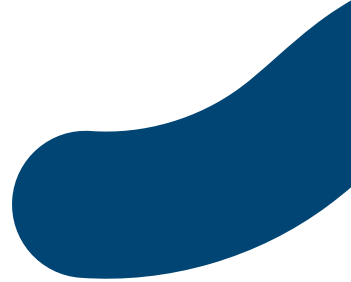
Legacies are at the core of our funding. Thanks to the foresight and support of our benefactors, projects such as our busy animal hospital have become a reality.



For further information visit www.uspca.co.uk, send an email to headoffice@uspca.co.uk or call 028 3025 1000.

NOTES

NOTES







USPCA

PROTECTING ALL ANIMALS ESTD 1836

Ulster Society for Prevention of Cruelty to Animals
Unit 5/6 Carnbane Industrial Estate
Newry BT35 6PQ

NI Charity Number. NIC102755.

Ulster Society for the Prevention of Cruelty to Animals (USPCA)

Northern Ireland - Charity number 102755

Annual report

COMPANY REGISTRATION NUMBER: NI000258
CHARITY REGISTRATION NUMBER: 102755

**The Ulster Society for Prevention of Cruelty to
Animals**

Company Limited by Guarantee

Financial Statements

31 March 2024

Finegan Gibson Ltd
Chartered accountant & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name The Ulster Society for Prevention of Cruelty to Animals

Charity registration number NIC102755

Company registration number NI000258

Registered office Unit 6
Carnbane Industrial Estate
Newry
BT35 6PQ

Auditor Finegan Gibson Ltd
Chartered accountant & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Danske Bank
Portadown Finance Centre
45-48 High Street
Portadown
BT62 1LB

Ulster Bank
86 Hill Street
Newry
BT34 1YB

Solicitors Edwards and Co Solicitors
28 Hill Street
Belfast
BT1 2LA

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Directors and trustees J Farrell (Chair) E McCrory (Hon. Secretary) P Kearney (Hon. Treasurer) G McCoubrey (retired Dec 2023) G O'Hare (appointed 20 Nov 2021) D Thompson Lyons K Anthony (appointed Dec 2023) M McGinn (appointed Dec 2023)	
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The USPCA is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempted from the use of the word "Limited" as part of the company name.

Governing Document

The charity is governed by its Memorandum and Articles of Association dated 21st November 2017. It is a membership organisation, and each member agrees to contribute £1 in the event of the charity winding up.

Charitable Status

The USPCA is a registered charity with the Charity Commission for Northern Ireland, registration number NIC 102755.

It is also recognised as a charity for taxation purposes by HMRC, registration number XN 45066.

Appointment of Trustees

The Board consists of up to nine Trustees, the Chairperson, Hon. Treasurer, Hon. Secretary and up to six others.

When recruiting to vacancies, the Board will consider the skills mix and diversity of the current Board.

The recruitment process will involve a wide trawl in order that a range of candidates can be considered for the vacancy. The pool of candidates may be a combination of applicants resulting from public advertising and nominations resulting from consultations with Board members or appropriate professional bodies.

Once a suitably qualified nominee has agreed to join the Board, the Board will consider a resolution to co-opt the new member as a Trustee. Appointment is up to the next AGM at which the Trustee will retire but be eligible for re-election.

At each AGM, Trustees who have served four consecutive years or more must retire and are eligible for re-election for a further four years. A Trustee shall not serve in excess of a continuous period of eight years.

Trustee Induction and Training

The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Each new Trustee receives induction training through which they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the governance structure and protocols as laid out in the charity's Governance Handbook, the committee and decision making processes, the operational plan and recent financial performance of the charity.

Arrangements for Setting Pay and Remuneration of Key Management Personnel

Salary levels are set having regard to pay levels in other charities of similar size. The USPCA undertakes a cost of living salary review annually with affordability being the principal requirement to be met prior to any award.

Salaries are benchmarked every three years, subject to the cost of such an exercise not being prohibitive.

Organisation Structure and how the Charity makes decisions

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2024 the Board met on four occasions. Attendance was as follows:

John Farrell	Chair	4 out of 4
John Wilson	Hon Secretary	3 out of 3 (retired December 2023)
Paul Kearney	Hon Treasurer	4 out of 4
Gavin McCoubrey		2 out of 3 (resigned December 2023)
Elaine McCrory		4 out of 4
Garrett O'Hare		3 out of 4
David Thompson Lyons		3 out of 4
Kerry Anthony		3 out of 4
Mairead McGinn		1 out of 2 (appointed October 2023)

The Audit & Risk Committee is tasked with monitoring the integrity of the financial statements, reviewing the systems of internal financial control and reviewing the management of the risk register. The committee met on four occasions during the year. Attendance at meetings was as follows:

Paul Kearney	Chair	5 out of 5
Elaine McCrory		4 out of 5
John Wilson		3 out of 4
Kerry Anthony		2 out of 3 (appointed October 2023)

The HR and Remuneration Committee is tasked with recommending the USPCA's general remuneration policy and structure (including pension arrangements) for approval by the Board; recommending the remuneration of the Chief Executive having reviewed his performance appraisal, for approval by the Board; approving annually the remuneration of all other staff, including any general cost of living increase; keeping the level and structure of remuneration under review through regular sector benchmarking; keeping the charity's HR policies under review, ensuring they are up to date and comply with statutory obligations. The committee met on one occasion during the year. Attendance at meeting was as follows:

John Farrell	Chair	1 out of 1
Paul Kearney		1 out of 1

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Elaine McCrory

1 out of 1

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and has responsibility for operational matters including finance, employment and direct charitable activities within clear thresholds of delegated authority approved by the Trustees.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Management

Nora Smith, CEO is responsible to the Board of Trustees for delivery of the Charity's operational objectives.

Siobhan McHaiffe, Director of Operations and Development is responsible for the oversight of the daily operational activities, income generation through fundraising and the development of services across NI.

Tara Kerr, Senior Veterinary Surgeon, is responsible for the clinical leadership of the veterinary team.

Niall Martin, Head Nurse, is responsible for the operational delivery of veterinary services.

Deirdre McArdle, Animal Care and Wildlife Manager is responsible for companion animal rehoming and wildlife rescues.

Ian Lyle, Head of Special Investigations Unit, is responsible for directing our investigations into organised animal cruelty.

Rachel McGreevy, Charity Store Manager, is responsible for the operation of our charity stores.

Anthony Fearon, Administration Manager, responsible for financial administration and premises management.

Emma Neill, Customer Services and Retail Manager is responsible for the day-to-day management of the pet supplies and grooming social enterprises and customer service.

Relationships with Related Parties

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 16 and 28 to the accounts.

Risk Management

The trustees have a risk management strategy that comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Board has delegated oversight responsibility for risk management to its Audit & Risk Committee. The Audit and Risk Committee reports on its work at each Board meeting.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

The objects of the charity as outlined in its Memorandum and Articles of Association are:

1. The advancement of animal welfare.

All of the work of the USPCA falls under this object, which is an approved purpose as listed in the Charities Act (Northern Ireland) 2008.

2. To obtain justice for animals and to endeavour by every legitimate means to put an end to cruelty to animals and to encourage kindness and humanity in their treatment.

In furtherance of this object, the USPCA:

- Provides the secretariat to the All Party Group on Animal Welfare at the Northern Ireland Assembly.
- Is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and contributes to policy consultations.
- Is an active member of Eurogroup for Animals, a Brussels based organisation whose remit is to promote animal health and welfare standards throughout the EU.
- Is an active member of the Dog Control Coalition, led by the RSPCA, it's membership consist of a number of key animal welfare charities across the United Kingdom.

- Is Chair of the Northern Ireland Companion Animal Welfare Group (NI WAG). A partnership of nine animal welfare charities providing services across NI.
- Proactively investigates and makes public many criminal acts including puppy trafficking organised dog fighting, badger baiting, carted deer hunts and cock fighting.

3. To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain facilities for the reception, care and treatment of such animals.

In furtherance of this object, the USPCA:

- Operates a Veterinary Clinic in Newry. The clinic relieves the pain of suffering animals and provides other veterinary services for companion animals.
- Treats and relieves the pain of suffering of pet companions that come into our care.
- Treats and relieves the pain of suffering wildlife.
- Suffering wildlife in other parts of NI are treated by local vets courtesy of a USPCA voucher scheme.

4. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In furtherance of this object, the USPCA:

The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

- Treats domestic companion animals in need of veterinary care at its veterinary clinic.
 - Provides temporary accommodation for companion animals whose owners become incapacitated through ill health or other personal circumstances and houses the animals until long term arrangements for their future are in place.
 - Treats suffering wildlife prior to re-introduction to their natural environment.
 - In partnership with the Trussell Trust and other independent foodbanks across NI, provides food parcels for the many companion animals belonging to individuals and families in need of support.
5. To advance education for the public in animal husbandry, care for animals and responsibility for animals and the consequences of not doing so.

In furtherance of this object, the USPCA:

- Provides animal welfare talks to schools and community groups.
- Provides advice to the beneficiaries of the veterinary services on health regimes and caring for their companion pets.
- Is an active member of the Pet Education Partnership (PEP)/ A collaboration between eight of the leading animal welfare charities in the UK: Blue Cross, Cats Protection, Dogs Trust, PDSA, RSPCA, SSPCA, USPCA and Woodgreen.

The USPCA services benefit those on low incomes in Northern Ireland by ensuring continued companionship from their pets, through the provision of veterinary services and pet food parcels. Pet poverty continues to rise as households struggle in a cost-of-living crisis.

School children and community groups benefit through the education talks which deepen their understanding of pet care, encourage kindness to animals and promotes compassion. This supports our preventative work on educating and raising awareness on responsible pet care.

The public at large is also a beneficiary through the spaying and neutering service which helps control the spread of feral animals and through the care of suffering wildlife which are useful to humanity.

Any potential harms are outweighed by the service benefits and alleviated through a formal process of risk assessments alongside robust health and safety policies and procedures.

There are no private benefits to any individuals connected with the organisation other than the payment of salaries to staff or fees to third-party service providers which is a necessary requirement in order to provide our services and therefore incidental to the carrying out of the purposes.

In shaping our objectives for the year and planning our activities, the Trustees have had regard to the Charity Commission's guidance on public benefit under section 4(b) of the Charities Act (Northern Ireland) 2008.

ACHIEVEMENTS AND PERFORMANCE

The USPCA is unique among animal welfare organisations and charities given our wide remit, including the vital work of the Special Investigations Unit (SIU) which is focused on disrupting organised animal cruelty crimes.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The rehoming and wildlife service to animals across NI, has provided a lifeline of support. We never put a healthy animal to sleep. A policy we are extremely proud of.

The year under review is the first year of our new strategic plan. Over the past year the Board and staff team worked hard to build upon the strong foundations focused on defining and embedding our services, establishing relationships with key stakeholders, and strengthening organisational governance. This strong base places the charity in a solid position to grow and develop services and reach across NI. The USPCA's leadership role is in the advancement of animal welfare and the relief of suffering in animals. We exist to champion animal welfare across NI. The Board and Senior Leadership Team are focused on fulfilling our mission and vision, whilst staying true to our values. The wider staff and volunteer team commitment and passion have enabled us to deliver a wide range of services to fulfill our charity objectives.

- Enhanced the public understanding, knowledge and appreciation of the work of the USPCA through the proactive placement of opinion pieces and commenting on animal welfare issues in the media. Throughout the year we were featured in 286 regional media articles.

Veterinary Services

The USPCA veterinary clinic is dedicated to the relief of suffering in animals and is located in our centre on the outskirts of Newry. It is open six days a week, with the team providing a full range of veterinary services to both companion animals and injured wildlife that enter our care. The USPCA supports pet owners who find it difficult to afford essential veterinary treatment by providing discounts through our Charitable Discount Scheme for those in receipt of benefits. This scheme not only ensures the welfare of the animal but also supports continued companionship for the owner.

The Veterinary practice has faced considerable workforce issues, and access to Veterinary Surgeons has limited the capacity of the services we provide. Thankfully with the appointment of new Veterinary Surgeons in-year it has provided more stability and consistency to this key service.

Wildlife Rescues

The USPCA is a team of dedicated staff and volunteers who come to the aid to care for sick, injured and orphaned animals. Over the past 12 months, we have responded to over 1000 wildlife rescues. Our specialist team with the support of 30 trained volunteers works across Northern Ireland. Our wildlife volunteers focus on the rescue, collection, and transport of injured wildlife. Over the course of the year, we came to the rescue of 976 wild animals.

An essential part of our wildlife service is the partnership we have with veterinary practices across NI. Vet practices who offer an initial assessment or relief of suffering for the wildlife that needs immediate care or relief. This support is vital especially as it ensures timely treatment and reduces the stress caused by traveling long distances to our Veterinary practice in NI. In return, we can offer a voucher scheme to the Vet practice, which helps with the cost of any initial treatment needed. Over the year we issued 602 vet vouchers to practices across NI.

The Ulster Society for Prevention of Cruelty to Animals

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Year ended 31 March 2024

Social Rehoming

Our centre was at capacity for most of the year. The number of animals surrendered, plus a slow down in the number of inquiries for rehoming meant we were not in a position to rehome as many animals as planned. Sadly, some pet owners may face a change in their circumstances, such as a death in the family, moving to residential care, or no longer being able to care for their pet. Through our companion animal rehoming service, we aim to give owners facing difficult decisions or circumstances, the peace of mind that we will find their much-loved pet a compassionate and loving new home. We have also experienced a considerable increase in the number of stray dogs coming into our Centre, some of which had severe animal welfare issues.

We continued to retain our membership of the Association of Dogs and Cats Home standards accreditation.

The USPCA also supports Women's Aid by providing emergency shelter for companion animals belonging to domestic abuse victims. By providing temporary crisis intervention for the animal, coupled with Women's Aid expertise in addressing the level of risk in a safe, secure, and confidential environment, we hope to hasten the recovery process for the victim, her children, and their pet. Through this service we hope to relieve the pressures faced by women during an already incredibly challenging time.

Special Investigations Unit (SIU)

The illegal puppy trade, animal fighting, badger baiting, and other horrific acts on animals are among the serious animal welfare crimes happening across Northern Ireland every day. The USPCA's Special Investigations Unit carries out investigations into 'organised animal cruelty' – serious welfare abuses that often take place well away from public view. The Charity defines organised animal cruelty as:

"Where the USPCA has an honest belief that one or more persons are engaged in any joint activity with another and animal cruelty or a severe adverse effect on animal welfare has occurred, is likely or is expected. The animal cruelty or severe adverse effect on animal welfare may be an intended or unintended outcome of the joint activity."

Continuing the charity's investment into Special Investigations, this year saw the development of our online reporting function for organised animal cruelty, allowing members of the public to submit anonymous and detailed reports regarding the likes of puppy farming, animal fighting and badger baiting. A key part of the SIU work is collaboration and partnership. These include membership to

1. Pet Trade Taskforce a 40-strong group of charities, public sector bodies, and private businesses from across the UK committed to tackling the illegal puppy trade.
 2. The Partnership for Action against Wildlife Crime (PAW) NI is a body comprising representatives from government agencies and non-government-organisations involved in wildlife-crime detection and wildlife-law enforcement in the UK.
 3. Partnership for Action against Wildlife Crime (PAW) Paw Ireland is a multi agency group set up to reduce wildlife crime across the island of Ireland.
 4. Welsh GAIN – (Government Agency Intelligence Network) Chaired by South Wales Police, statutory agencies and partners work together to share information to tackle organised animal cruelty crimes.
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Year ended 31 March 2024

5. AIM - Animal Intelligence Managers - Chaired by the League Against Cruel Sports, it brings together a wide range of NGOs to share information and encourage more collaboration to stop and disrupt animal cruelty crimes.
6. NCWU Badger Priority Delivery Group - comprises various police forces and NGO's. The group is part of the National Wildlife Crime Unit's priority groupings for tackling badger persecution
7. Working alongside the Northern Ireland Badger Group, the USPCA also operates Operation Brockwatch, an initiative which aims to protect vulnerable badgers and their setts from callous criminal gangs who relentlessly target them through the cruel blood sport of badger baiting. This rural partnership engages with the PSNI and landowners across the region to deter badger baiters from committing this barbaric act of cruelty on the protected species. Cameras are set up at setts and monitored 24*7. The number of setts under the protection of Operation Brockwatch continues to grow with over 30 setts guarded under this rural crime initiative.

Animal Welfare Advocacy

Despite animals playing such an essential role in our society and natural environment, there are sadly individuals who are willing to inflict unthinkable suffering on them. Within an advanced society, protections are put in place to ensure abuse does not take place – it is imperative that these protections are kept under review and are regularly updated to keep pace with economic and societal changes.

Unfortunately, Northern Ireland has a substantial legislative deficit when reviewing the protections offered to animals under law. In some instances, such as the introduction of a ban on hunting wild mammals with dogs, Northern Ireland is over 20 years behind when compared to neighbouring countries such as England, Scotland or Wales. As part of our campaign to ban hunting with dogs in NI, we launched a partnership with the League Against Cruel Sports, jointly lobbying and advocating for the introduction of legislation to ban this cruel and outdated activity.

There are a number of key campaigning priorities which we have campaigned on over the course of the year also including:

1. An overhaul of dog breeding laws and practices including the introduction of a Ban on 3rd party sale of puppies under six months old.
 2. Greater controls on selling puppies on-line to tackle illegal and cruel puppy dealers.
 3. Improve the effectiveness of Animal Welfare Enforcement.
 4. A change to the timeframes of any animal 'seized' to protect their welfare
 5. The introduction of a Register of Banned Animal Welfare Offenders – to reduce reoffending by those banned from keeping animals.
 6. Compulsory microchipping of pet cats, to enhance traceability and reunite lost or stolen animals with their owners.
 8. Updating Animal Welfare Licencing Regulations to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
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The Ulster Society for Prevention of Cruelty to Animals

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Year ended 31 March 2024

9. Badgers & bovine tb. Providing an informed and balanced view to avoid the indiscriminate culling of this protected species.
10. Banning hunting with dogs, to end the cruelty inflicted on defenseless wildlife.

The USPCA provides the secretariat for the All Party Group on Animal Welfare at the Northern Ireland Assembly and we were pleased to see progress in several key policy areas through the work of the APG.

The USPCA is an active member of the DAERA Animal Health and Welfare Stakeholder Forum.

We have also continued our work with the Northern Ireland Companion Animal Welfare Group to provide a collective voice on key companion animal welfare issues.

The charity remains an active member of Eurogroup for animals – based in Brussels, Eurogroup for Animals is a pan-European animal advocacy organisation which focuses on improving the wellbeing of animals by achieving better legislation, standards, enforcement, and societal attitudes. Key areas of focus have included the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals.

Companion Animal Food Parcels.

Dependency on foodbanks is a growing trend here in Northern Ireland, especially due to the financial uncertainties in the wake of Covid and the cost of living crisis. Working with over 50 foodbanks operated by the Trussell Trust throughout the region, we supply pet food parcels to pet owners in need - parcels made up of pet food which has been kindly donated to the USPCA by manufacturers, local businesses, and members of the public. We delivered over 7000 pet food parcels to foodbanks across NI.

With this vital support we're able to help pets remain happy, healthy, and homed, despite financial adversity and ensure continued companionship for their owners.

Schools and Community Outreach Education Programme

Education talks in schools across NI as well as to a wide range of community organisations remained a key focus over the course of the year. We engaged with 84 schools and community organisations over the course of the year. Each engagement provided an opportunity to provide advice, guidance and inspire future generations as well as promoting responsible pet ownership and an appreciation of our native wildlife.

Outputs/Impact

Over the course of the year under review the USPCA made a positive impact in the community through delivery of the following output targets.

Progress against Key Performance Indicators – 2023/24

The Ulster Society for Prevention of Cruelty to Animals

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Year ended 31 March 2024

Veterinary Services	Target 2024	Actual Mar 24	Previous Year
• Consultations undertaken	4554	5958	6974
• Surgeries undertaken	575	800	503
• Neutering and Spaying	300	476	441
• Clients on discount scheme	500	651	574

Wildlife Rescues	Target 2024	Actual Mar 24	Previous Year
• Veterinary vouchers issued	1000	602	852
• Rescues	600	1057	427

Social Rehoming	Target 2024	Actual Mar 24	Previous Year
• Animals rehomed	600	355	298

Companion Animal Food Parcels	Target 2024	Actual Mar 24	Previous Year
• Food parcels issued	6500	7879	5846
• Food banks served	50	50	50

Companion Animal Grooming	Target 2024	Actual Mar 24	Previous Year
• Animals Groomed	1600	1680	1672
• Re-bookings made	50%	49%	50%

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

School and Community Presentations	Target 2024	Actual Mar 24	Previous Year
<ul style="list-style-type: none">• Presentations delivered	50	94	37

Membership	Target 2024	Actual Mar 24	Previous Year
<ul style="list-style-type: none">• New Members recruited	1000	75	74

Special Investigations Unit	Target 2024	Actual Mar 24	Previous Year
<ul style="list-style-type: none">• Major investigation completed and passed to enforcement agencies.	2	1	2
<ul style="list-style-type: none">• Organised crime reports received.	300	764	356
<ul style="list-style-type: none">• Organised crime reports passed to enforcement agencies.	150	480	261

Animal Welfare Advocacy	Target 2024	Actual Mar 24	Previous Year
<ul style="list-style-type: none">• Changes in legislation.	0	0	0
<ul style="list-style-type: none">• Opinion Pieces Placed in Media	8	10	3
<ul style="list-style-type: none">• Regional Media articles	212	269	212

The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

FINANCIAL REVIEW

The Charity had a surplus of income over expenditure in the year to 31 March 2024 of £425,779 (2023, £ 617,170).

Income

Overall income increased slightly in the year to £ 2,220,549

Donations and legacy funding accounted for £1,379,879. Legacy income decreased slightly by £12,827. The overall amount received was £1,244,717. Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities accounted for £ 382,747, an increase of £66,635 from the previous year. This related largely to veterinary services and also dormant account funding which was awarded in-year.

Trading Income has increased by circa £81,118. The principal contributors to this increase are the Pet Supplies Shop and the Charity Stores in Banbridge, Lurgan and the opening of a third charity shop in Lisburn in November 2023. Income generated from fundraising events, pet supplies and grooming also contributed to the overall total.

Investment Income has increased by £17,594.

Donations increased in the year by circa £17,446 to £127,162.

Expenditure

Expenditure in the year increased by £478,039 to £1,903,964, in line with our development and growth plans.

The opening of a third charity store, as well as investment in the tradeable services accounted for some of the increase. Considerable investment into all aspects of charitable services as well as governance costs accounted for £390,572. An additional investment of £44,758 to the wildlife services has aided the number of rescues and our reach across NI. A £56,311 increase in animal care was provided to help to increase the welfare care of animals at our Centre and also to increase the number of animals we are able to rehome. A £21,224 increase to extend and grow the Special Investigations Unit was also awarded. Expenditure on charitable services grew reflects the charity's commitment in the current year to extend and grow its charitable services. The investment in additional staff accounts for the biggest share of the increase in expenditure representing a £225,909 increase compared with the previous year.

Net Gains/Losses on Investments

There was a net gain on investment valuations at the year end of £109,197 compared to a loss of £63,914 in the previous year.

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Year ended 31 March 2024

Financial Position

The Charity's financial position remains healthy with total funds of £3,626,701 of which £1,071,995 is committed in fixed assets. A further £275,563 rests in investment properties generating annual income of circa £37,198.

Cash ratio is strong at 4:1 with cash at bank of £616,263 covering current liabilities of £139,653

Long term debt of £332,490 (bank loan) is adequately covered by funds of £2,046,141 invested in a low to moderate risk mixed share portfolio.

Investment powers and policy

The Charity's Articles of Association convey on the Trustees the power to invest funds.

The investment policy is a Reserved Matter for the Board. The present investment policy is to maximise the long-term total return of the Charity's investment funds subject to the risks normally associated with a cautious approach to portfolio management. The fund manager has been selected on the basis of competency and value for money, and the appointment is subject to regular review.

At the year end the Charity held investments in low to moderate risk equities to the value of £2,046,141

The Charity holds investment property at Divernagh Road, Bessbrook valued at £229,31 and has a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from these properties contributes towards the costs of our charitable activities.

Reserves policy and going concern

Each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restricted or designated purposes. The Trustees consider the Charity's exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. This will include analysis of short-term setbacks; regular short-term fluctuations; growth plans within the Charity and risks identified within the corporate risk register. The major risk to be managed with regard to income is the significant fluctuations in legacy income on a year to year basis.

The present level of free reserves is £2,279,143 of which £830,895 has been designated for the development of the Charity's services across Northern Ireland. The balance of £1,448,248 is viewed by the Trustees as sufficient to offset any short to medium term reduction in legacy income and to ensure that the going concern assumption is appropriate.

The Ulster Society for Prevention of Cruelty to Animals

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Year ended 31 March 2024

PLANS FOR FUTURE PERIODS

As the Society for the Prevention of Cruelty to Animals in Northern Ireland, the charity has an important leadership role in the advancement of animal welfare and the relief of suffering in animals. In furtherance of its leadership role, the charity's Trustees have set out a ten year vision for the charity to the year 2030.

USPCA 2030 Strategic Vision

By the year 2030:

With a large, active membership, the USPCA will be recognised as the authoritative voice on animal welfare in Northern Ireland and be valued as a partner by other animal welfare organisations.

Operating from regional centres, the charity's services will be accessible across Northern Ireland.

An innovative and successful social enterprise, the USPCA will have financial security to achieve its stated aims.

In pursuit of this strategic vision, the Trustees have identified a number of key priorities:

- The importance of growing the membership base, not only to have a strong pool of supporters, but also to create a strong voice for the advancement of animal welfare.
 - To invest in campaigning on animal welfare issues.
 - To invest in the Special Investigation Unit to disrupt the most serious offenders involved in crimes such as dog fighting, badger baiting and puppy trafficking.
 - The volatility in the charity's income stream arising from its dependency on legacy income to deliver services, dictates that a more robust financial model is required to create financial security for the charity.
 - Underpinning all of the above is the requirement to strengthen the USPCA's communications both online and offline, getting the charity's key messages to its target audiences, making the public aware of its concerns and its successes, garnering public and financial support.
 - A commitment to service excellence underpinned by continued investment in skills development.
 - A single location in Newry greatly reduces the USPCA's visibility and the public's access to its services, it is therefore essential to open an additional location subject to financial sustainability.
 - Growing the pool of volunteers to enhance current services including – shelter animal enrichment programmes, shelter animal fostering, wildlife rescues and pet food parcel distribution - therefore investment in volunteer recruitment and development should be considered.
-

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The Trustees have set out the following strategic objectives:

- I. To take a leadership role in the advancement of animal welfare in Northern Ireland.*
- II. To enhance and extend the reach of the charity's services across Northern Ireland.*
- III. To strengthen the charity's financial structure through developing a social enterprise business model.*
- IV. To be a valued partner of statutory and voluntary organisations.*
- V. To enhance the public understanding, knowledge and appreciation of the work of the USPCA.*
- VI. To maintain a robust governance and operational structure to deliver the Charity's objectives effectively.*

As part of the strategy to grow and develop over the course of the year the charity will continue to

The Charity has sufficient funds to deal with any short-term drop in income, and its dedicated team of trustees, staff and volunteers will ensure services are maintained during any potential challenges presented.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 7 September 2023 and signed on behalf of the board of trustees by:

John Farrell (Chair)
Trustee

Paul Kearney (Hon. Treasurer)
Trustee

Ulster Society for the Prevention of Cruelty to Animals (USPCA)

Northern Ireland - Charity number 102755

Annual return

COMPANY REGISTRATION NUMBER: NI000258
CHARITY REGISTRATION NUMBER: 102755

**The Ulster Society for Prevention of Cruelty to
Animals**

Company Limited by Guarantee

Financial Statements

31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	The Ulster Society for Prevention of Cruelty to Animals
Charity registration number	102755
Company registration number	NI000258
Principal office and registered office	Units 5&6 Carnbane Industrial Estate Newry BT35 6QH

The trustees

J Wilson (Hon. Secretary)	(Resigned 18 August 2024)
J Farrell (Chair)	
P Kearney (Hon. Treasurer)	
G McCoubrey	(Resigned 1 December 2023)
E McCrory	
D Thompson	(Resigned 18 August 2024)
G O'Hare	
K Anthony	(Appointed 1 December 2023)
M McGinn	(Appointed 25 January 2024)
R McMurray	(Appointed 25 August 2024)

Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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Bankers	Danske Bank Portadown Finance Centre 45-48 High Street Portadown BT62 1LB
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Ulster Bank
86 Hill Street
Newry
BT34 1YB

Solicitors	Edwards and Co Solicitors 28 Hill Street Belfast BT1 2LA
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The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Legal Status

The USPCA is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempted from the use of the word "Limited" as part of the company name.

Governing Document

The charity is governed by its Memorandum and Articles of Association dated 21st November 2017. It is a membership organisation, and each member agrees to contribute £1 in the event of the charity winding up.

Charitable Status

The USPCA is a registered charity with the Charity Commission for Northern Ireland, registration number NIC 102755.

It is also recognised as a charity for taxation purposes by HMRC, registration number XN 45066.

Appointment of Trustees

The Board consists of up to nine Trustees, the Chairperson, Hon. Treasurer, Hon. Secretary and up to six others.

When recruiting to fill vacancies, the Board will consider the skills mix and diversity of the current Board.

The recruitment process will involve a wide trawl in order that a range of candidates can be considered for the vacancy. The pool of candidates may be a combination of applicants resulting from public advertising and nominations resulting from consultations with Board members or appropriate professional bodies.

Once a suitably qualified nominee has agreed to join the Board, the Board will consider a resolution to co-opt the new member as a Trustee. Appointment is up to the next AGM at which the Trustee will retire but be eligible for re-election.

At each AGM, Trustees who have served four consecutive years or more must retire and are eligible for re-election for a further four years. A Trustee shall not serve in excess of a continuous period of eight years.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Arrangements for setting pay and remuneration of Key Management Personnel

Salary levels are set having regard to pay levels in other charities of similar size. The USPCA undertakes a cost-of-living salary review annually with affordability being the principal requirement to be met prior to any award.

Salaries are bench marked every three years, subject to the cost of such an exercise not being prohibitive.

Trustee Induction and Training

Each new Trustee receives induction training through which they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the governance structure and protocols as laid out in the charity's Governance Handbook, the committee and decision-making processes, the operational plan and recent financial performance of the charity.

Relationships with Related Parties

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 16 and 28 to the accounts.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Organisation structure and how charity makes decisions

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2024 the Board met on four occasions. Attendance was as follows:

John Farrell	Chair 4 out of 4
John Wilson	Hon Secretary 3 out of 3 (retired December 2023)
Paul Kearney	Hon Treasurer 4 out of 4
Gavin McCoubrey	2 out of 3 (resigned December 2023)
Elaine McCrory	4 out of 4
Garrett O'Hare	3 out of 4
David Thompson Lyons	3 out of 4
Kerry Anthony	3 out of 4
Mairead McGinn	1 out of 2 (appointed October 2023)

The Audit & Risk Committee is tasked with monitoring the integrity of the financial statements, reviewing the systems of internal financial control and reviewing the management of the risk register. The committee met on four occasions during the year. Attendance at meetings was as follows:

Paul Kearney	Chair 5 out of 5
Elaine McCrory	4 out of 5
John Wilson	3 out of 4
Kerry Anthony	2 out of 3 (appointed October 2023)

The HR and Remuneration Committee is tasked with recommending the USPCA's general remuneration policy and structure (including pension arrangements) for approval by the Board; recommending the remuneration of the Chief Executive having reviewed his performance appraisal, for approval by the Board; approving annually the remuneration of all other staff, including any general cost of living increase; keeping the level and structure of remuneration under review through regular sector benchmarking; keeping the charity's HR policies under review, ensuring they are up to date and comply with statutory obligations. The committee met on one occasion during the year. Attendance at meeting was as follows:

John Farrell	Chair	1 out of 1
Paul Kearney		1 out of 1
Elaine McCrory		1 out of 1

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and has responsibility for operational matters including finance, employment and direct charitable activities within clear thresholds of delegated authority approved by the Trustees.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

Management

Nora Smith, CEO is responsible to the Board of Trustees for delivery of the Charity's operational objectives.

Siobhan McHaiffe, Director of Operations and Development is responsible for the oversight of the daily operational activities, income generation through fundraising and the development of services across NI.

Tara Kerr, Senior Veterinary Surgeon, is responsible for the clinical leadership of the veterinary team.

Niall Martin, Head Nurse, is responsible for the operational delivery of veterinary services.

Deirdre McArdle, Animal Care and Wildlife Manager is responsible for companion animal rehoming and wildlife rescues.

Ian Lyle, Head of Special Investigations Unit, is responsible for directing our investigations into organised animal cruelty.

Rachel McGreevy, Charity Store Manager, is responsible for the operation of our charity stores.

Anthony Fearon, Administration Manager, responsible for financial administration and premises management.

Emma Neill, Customer Services and Retail Manager is responsible for the day-to-day management of the pet supplies and grooming social enterprises and customer service.

Risk Management

The trustees have a risk management strategy that comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Board has delegated oversight responsibility for risk management to its Audit & Risk Committee. The Audit and Risk Committee reports on its work at each Board meeting.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The objects of the charity as outlined in its Memorandum and Articles of Association are:

1. The advancement of animal welfare.

All of the work of the USPCA falls under this object, which is an approved purpose as listed in the Charities Act (Northern Ireland) 2008.

2. To obtain justice for animals and to endeavour by every legitimate means to put an end to cruelty to animals and to encourage kindness and humanity in their treatment.

In furtherance of this object, the USPCA:

- Provides the secretariat to the All Party Group on Animal Welfare at the Northern Ireland Assembly.
- Is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and contributes to policy consultations.
- Is an active member of Eurogroup for Animals, a Brussels based organisation whose remit is to promote animal health and welfare standards throughout the EU.
- Is an active member of the Dog Control Coalition, led by the RSPCA, it's membership consist of a number of key animal welfare charities across the United Kingdom.
- Is Chair of the Northern Ireland Companion Animal Welfare Group (NI WAG). A partnership of nine animal welfare charities providing services across NI.
- Proactively investigates and makes public many criminal acts including puppy trafficking organised dog fighting, badger baiting, carted deer hunts and cock fighting.

3. To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain facilities for the reception, care and treatment of such animals.

In furtherance of this object, the USPCA:

- Operates a Veterinary Clinic in Newry. The clinic relieves the pain of suffering animals and provides other veterinary services for companion animals.
- Treats and relieves the pain of suffering of pet companions that come into our care.
- Treats and relieves the pain of suffering wildlife.
- Suffering wildlife in other parts of NI are treated by local vets courtesy of a USPCA voucher scheme.

4. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In furtherance of this object, the USPCA:

- Treats domestic companion animals in need of veterinary care at its veterinary clinic.
- Provides temporary accommodation for companion animals whose owners become incapacitated through ill health or other personal circumstances and houses the animals until long term arrangements for their future are in place.
- Treats suffering wildlife prior to re-introduction to their natural environment.
- In partnership with the Trussell Trust and other independent foodbanks across NI, provides food parcels for the many companion animals belonging to individuals and families in need of support.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

5. To advance education for the public in animal husbandry, care for animals and responsibility for animals and the consequences of not doing so.

In furtherance of this object, the USPCA:

- Provides animal welfare talks to schools and community groups.
- Provides advice to the beneficiaries of the veterinary services on health regimes and caring for their companion pets.
- Is an active member of the Pet Education Partnership (PEP)/A collaboration between eight of the leading animal welfare charities in the UK: Blue Cross, Cats Protection, Dogs Trust, PDSA, RSPCA, SSPCA, USPCA and Woodgreen.

The USPCA services benefit those on low incomes in Northern Ireland by ensuring continued companionship from their pets, through the provision of veterinary services and pet food parcels. Pet poverty continues to rise as households struggle in a cost-of-living crisis.

School children and community groups benefit through the education talks which deepen their understanding of pet care, encourage kindness to animals and promotes compassion. This supports our preventative work on educating and raising awareness on responsible pet care.

The public at large is also a beneficiary through the spaying and neutering service which helps control the spread of feral animals and through the care of suffering wildlife which are useful to humanity.

Any potential harms are outweighed by the service benefits and alleviated through a formal process of risk assessments alongside robust health and safety policies and procedures.

There are no private benefits to any individuals connected with the organisation other than the payment of salaries to staff or fees to third-party service providers which is a necessary requirement in order to provide our services and therefore incidental to the carrying out of the purposes.

In shaping our objectives for the year and planning our activities, the Trustees have had regard to the Charity Commission's guidance on public benefit under section 4(b) of the Charities Act (Northern Ireland) 2008.

Achievements and performance

The USPCA is unique among animal welfare organisations and charities given our wide remit, including the vital work of the Special Investigations Unit (SIU) which is focused on disrupting organised animal cruelty crimes.

The rehoming and wildlife service to animals across NI, has provided a lifeline of support. We never put a healthy animal to sleep. A policy we are extremely proud of.

The year under review is the first year of our new strategic plan. Over the past year the Board and staff team worked hard to build upon the strong foundations focused on defining and embedding our services, establishing relationships with key stakeholders, and strengthening organisational governance. This strong base places the charity in a solid position to grow and develop services and reach across NI. The USPCA's leadership role is in the advancement of animal welfare and the relief of suffering in animals. We exist to champion animal welfare across NI. The Board and Senior Leadership Team are focused on fulfilling our mission and vision, whilst staying true to our values. The wider staff and volunteer team commitment and passion have enabled us to deliver a wide range of services to fulfil our charity objectives.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance (continued)

- Enhanced the public understanding, knowledge and appreciation of the work of the USPCA through the proactive placement of opinion pieces and commenting on animal welfare issues in the media. Throughout the year we were featured in 286 regional media articles.

Veterinary Services

The USPCA veterinary clinic is dedicated to the relief of suffering in animals and is located in our centre on the outskirts of Newry. It is open six days a week, with the team providing a full range of veterinary services to both companion animals and injured wildlife that enter our care. The USPCA supports pet owners who find it difficult to afford essential veterinary treatment by providing discounts through our Charitable Discount Scheme for those in receipt of benefits. This scheme not only ensures the welfare of the animal but also supports continued companionship for the owner.

The Veterinary practice has faced considerable workforce issues, and access to Veterinary Surgeons has limited the capacity of the services we provide. Thankfully with the appointment of new Veterinary Surgeons in-year it has provided more stability and consistency to this key service.

Wildlife Rescues

The USPCA is a team of dedicated staff and volunteers who come to the aid to care for sick, injured and orphaned animals. Over the past 12 months, we have responded to over 1000 wildlife rescues. Our specialist team with the support of 30 trained volunteers works across Northern Ireland. Our wildlife volunteers focus on the rescue, collection, and transport of injured wildlife. Over the course of the year, we came to the rescue of 976 wild animals.

An essential part of our wildlife service is the partnership we have with veterinary practices across NI. Vet practices who offer an initial assessment or relief of suffering for the wildlife that needs immediate care or relief. This support is vital especially as it ensures timely treatment and reduces the stress caused by traveling long distances to our Veterinary practice in NI. In return, we can offer a voucher scheme to the Vet practice, which helps with the cost of any initial treatment needed. Over the year we issued 602 vet vouchers to practices across NI.

Social Rehoming

Our centre was at capacity for most of the year. The number of animals surrendered, plus a slow down in the number of inquiries for rehoming meant we were not in a position to rehome as many animals as planned. Sadly, some pet owners may face a change in their circumstances, such as a death in the family, moving to residential care, or no longer being able to care for their pet. Through our companion animal rehoming service, we aim to give owners facing difficult decisions or circumstances, the peace of mind that we will find their much-loved pet a compassionate and loving new home. We have also experienced a considerable increase in the number of stray dogs coming into our Centre, some of which had severe animal welfare issues.

We continued to retain our membership of the Association of Dogs and Cats Home standards accreditation.

The USPCA also supports Women's Aid by providing emergency shelter for companion animals belonging to domestic abuse victims. By providing temporary crisis intervention for the animal, coupled with Women's Aid expertise in addressing the level of risk in a safe, secure, and confidential environment, we hope to hasten the recovery process for the victim, her children, and their pet. Through this service we hope to relieve the pressures faced by women during an already incredibly challenging time

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Special Investigations Unit (SIU)

The illegal puppy trade, animal fighting, badger baiting, and other horrific acts on animals are among the serious animal welfare crimes happening across Northern Ireland every day. The USPCA's Special Investigations Unit carries out investigations into 'organised animal cruelty' - serious welfare abuses that often take place well away from public view. The Charity defines organised animal cruelty as:

"Where the USPCA has an honest belief that one or more persons are engaged in any joint activity with another and animal cruelty or a severe adverse effect on animal welfare has occurred, is likely or is expected. The animal cruelty or severe adverse effect on animal welfare may be an intended or unintended outcome of the joint activity."

Continuing the charity's investment into Special Investigations, this year saw the development of our online reporting function for organised animal cruelty, allowing members of the public to submit anonymous and detailed reports regarding the likes of puppy farming, animal fighting and badger baiting. A key part of the SIU work is collaboration and partnership. These include membership to

1. Pet Trade Taskforce a 40-strong group of charities, public sector bodies, and private businesses from across the UK committed to tackling the illegal puppy trade.
2. The Partnership for Action against Wildlife Crime (PAW) NI is a body comprising representatives from government agencies and non-government-organisations involved in wildlife-crime detection and wildlife-law enforcement in the UK.
3. Partnership for Action against Wildlife Crime (PAW) Paw Ireland is a multi agency group set up to reduce wildlife crime across the island of Ireland.
4. Welsh GAIN - (Government Agency Intelligence Network) Chaired by South Wales Police, statutory agencies and partners work together to share information to tackle organised animal cruelty crimes.
5. AIM - Animal Intelligence Managers - Chaired by the League Against Cruel Sports, it brings together a wide range of NGOs to share information and encourage more collaboration to stop and disrupt animal cruelty crimes.
6. NCWU Badger Priority Delivery Group - comprises various police forces and NGO's. The group is part of the National Wildlife Crime Unit's priority groupings for tackling badger persecution.
7. Working alongside the Northern Ireland Badger Group, the USPCA also operates Operation Brockwatch, an initiative which aims to protect vulnerable badgers and their setts from callous criminal gangs who relentlessly target them through the cruel blood sport of badger baiting. This rural partnership engages with the PSNI and landowners across the region to deter badger baiters from committing this barbaric act of cruelty on the protected species. Cameras are set up at setts and monitored 24*7. The number of setts under the protection of Operation Brockwatch continues to grow with over 30 setts guarded under this rural crime initiative.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Animal Welfare Advocacy

Despite animals playing such an essential role in our society and natural environment, there are sadly individuals who are willing to inflict unthinkable suffering on them. Within an advanced society, protections are put in place to ensure abuse does not take place - it is imperative that these protections are kept under review and are regularly updated to keep pace with economic and societal changes.

Unfortunately, Northern Ireland has a substantial legislative deficit when reviewing the protections offered to animals under law. In some instances, such as the introduction of a ban on hunting wild mammals with dogs, Northern Ireland is over 20 years behind when compared to neighbouring countries such as England, Scotland or Wales. As part of our campaign to ban hunting with dogs in NI, we launched a partnership with the League Against Cruel Sports, jointly lobbying and advocating for the introduction of legislation to ban this cruel and outdated activity.

There are a number of key campaigning priorities which we have campaigned on over the course of the year also including:

1. An overhaul of dog breeding laws and practices including the introduction of a Ban on 3rd party sale of puppies under six months old.
2. Greater controls on selling puppies on-line to tackle illegal and cruel puppy dealers.
3. Improve the effectiveness of Animal Welfare Enforcement.
4. A change to the timeframes of any animal 'seized' to protect their welfare
5. The introduction of a Register of Banned Animal Welfare Offenders - to reduce reoffending by those banned from keeping animals.
6. Compulsory microchipping of pet cats, to enhance traceability and reunite lost or stolen animals with their owners.
7. Updating Animal Welfare Licencing Regulations to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
8. Badgers & bovine tb. Providing an informed and balanced view to avoid the indiscriminate culling of this protected species.
9. Banning hunting with dogs, to end the cruelty inflicted on defenseless wildlife.

The USPCA provides the secretariat for the All Party Group on Animal Welfare at the Northern Ireland Assembly and we were pleased to see progress in several key policy areas through the work of the APG.

The USPCA is an active member of the DAERA Animal Health and Welfare Stakeholder Forum.

We have also continued our work with the Northern Ireland Companion Animal Welfare Group to provide a collective voice on key companion animal welfare issues.

The charity remains an active member of Eurogroup for animals - based in Brussels, Eurogroup for Animals is a pan-European animal advocacy organisation which focuses on improving the wellbeing of animals by achieving better legislation, standards, enforcement, and societal attitudes. Key areas of focus have included the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Companion Animal Food Parcels.

Dependency on foodbanks is a growing trend here in Northern Ireland, especially due to the financial uncertainties in the wake of Covid and the cost of living crisis. Working with over 50 foodbanks operated by the Trussell Trust throughout the region, we supply pet food parcels to pet owners in need - parcels made up of pet food which has been kindly donated to the USPCA by manufacturers, local businesses, and members of the public. We delivered over 7000 pet food parcels to foodbanks across NI.

With this vital support we're able to help pets remain happy, healthy, and homed, despite financial adversity and ensure continued companionship for their owners.

Schools and Community Outreach Education Programme

Education talks in schools across NI as well as to a wide range of community organisations remained a key focus over the course of the year. We engaged with 84 schools and community organisations over the course of the year. Each engagement provided an opportunity to provide advice, guidance and inspire future generations as well as promoting responsible pet ownership and an appreciation of our native wildlife.

Outputs/Impact

Over the course of the year under review the USPCA made a positive impact in the community through delivery of the following output targets.

Progress against Key Performance Indicators – 2023/24

Veterinary Services	Target 2024	Actual Mar 24	Previous Year
• Consultations undertaken	4554	5958	6974
• Surgeries undertaken	575	800	503
• Neutering and Spaying	300	476	441
• Clients on discount scheme	500	651	574

Wildlife Rescues	Target 2024	Actual Mar 24	Previous Year
• Veterinary vouchers issued	1000	602	852
• Rescues	600	1057	427

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Social Rehoming	Target 2024	Actual Mar 24	Previous Year
• Animals rehomed	600	355	298

Companion Animal Food Parcels	Target 2024	Actual Mar 24	Previous Year
• Food parcels issued	6500	7879	5846
• Food banks served	50	50	50

Companion Animal Grooming	Target 2024	Actual Mar 24	Previous Year
• Animals Groomed	1600	1680	1672
• Re-bookings made	50%	49%	50%

School and Community Presentations	Target 2024	Actual Mar 24	Previous Year
• Presentations delivered	50	94	37

Membership	Target 2024	Actual Mar 24	Previous Year
• New Members recruited	1000	75	74

Special Investigations Unit	Target 2024	Actual Mar 24	Previous Year
• Major investigation completed and passed to enforcement agencies.	2	1	2
• Organised crime reports received.	300	764	356
• Organised crime reports passed to enforcement agencies.	150	480	261

Animal Welfare Advocacy	Target 2024	Actual Mar 24	Previous Year
• Changes in legislation.	0	0	0
• Opinion Pieces Placed in Media	8	10	3
• Regional Media articles	212	269	212

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2024 of £425,779(2023, £ 617,170).

Income

Overall income increased slightly in the year to £ 2,220,549

Donations and legacy funding accounted for £1,379,879. Legacy income decreased slightly by £12,827. The overall amount received was £1,244,717. Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities accounted for £ 382,747, an increase of £66,635 from the previous year. This related largely to veterinary services and also dormant account funding which was awarded in-year.

Trading Income has increased by circa £81,118. The principal contributors to this increase are the Pet Supplies Shop and the Charity Stores in Banbridge, Lurgan and the opening of a third charity shop in Lisburn in November 2023. Income generated from fundraising events, pet supplies and grooming also contributed to the overall total.

Investment Income has increased by £17,594.

Donations increased in the year by circa £17,446 to £127,162.

Expenditure

Expenditure in the year increased by £478,039 to £1,903,964, in line with our development and growth plans.

The opening of a third charity store, as well as investment in the tradeable services accounted for some of the increase. Considerable investment into all aspects of charitable services as well as governance costs accounted for £390,572. An additional investment of £44,758 to the wildlife services has aided the number of rescues and our reach across NI. A £56,311 increase in animal care was provided to help to increase the welfare care of animals at our Centre and also to increase the number of animals we are able to rehome. A £21,224 increase to extend and grow the Special Investigations Unit was also awarded. Expenditure on charitable services grew reflects the charity's commitment in the current year to extend and grow its charitable services. The investment in additional staff accounts for the biggest share of the increase in expenditure representing a £225,909 increase compared with the previous year.

Net Gains/Losses on Investments

There was a net gain on investment valuations at the year end of £109,194 compared to a loss of £63,914 in the previous year.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review *(continued)*

Financial Position

The Charity's financial position remains healthy with total funds of £3,626,701 of which £1,071,995 is committed in fixed assets. A further £275,563 rests in investment properties generating annual income of circa £37,198.

Cash ratio is strong at 4:1 with cash at bank of £616,263 covering current liabilities of £139,653

Long term debt of £332,490 (bank loan) is adequately covered by funds of £2,046,141 invested in a low to moderate risk mixed share portfolio.

Investment powers and policy

The Charity's Articles of Association convey on the Trustees the power to invest funds.

The investment policy is a Reserved Matter for the Board. The present investment policy is to maximise the long-term total return of the Charity's investment funds subject to the risks normally associated with a cautious approach to portfolio management. The fund manager has been selected on the basis of competency and value for money, and the appointment is subject to regular review.

At the year end the Charity held investments in low to moderate risk equities to the value of £2,046,141

The Charity holds investment property at Divernagh Road, Bessbrook valued at £229,31 and has a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from these properties contributes towards the costs of our charitable activities.

Reserves policy and going concern

Each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restricted or designated purposes. The Trustees consider the Charity's exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. This will include analysis of short-term setbacks; regular short-term fluctuations; growth plans within the Charity and risks identified within the corporate risk register. The major risk to be managed with regard to income is the significant fluctuations in legacy income on a year to year basis.

The present level of free reserves is £2,279,143 of which £830,895 has been designated for the development of the Charity's services across Northern Ireland. The balance of £1,448,248 is viewed by the Trustees as sufficient to offset any short to medium term reduction in legacy income and to ensure that the going concern assumption is appropriate.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

As the Society for the Prevention of Cruelty to Animals in Northern Ireland, the charity has an important leadership role in the advancement of animal welfare and the relief of suffering in animals. In furtherance of its leadership role, the charity's Trustees have set out a ten year vision for the charity to the year 2030.

USPCA 2030 Strategic Vision

With a large, active membership, the USPCA will be recognised as the authoritative voice on animal welfare in Northern Ireland and be valued as a partner by other animal welfare organisations.

Operating from regional centres, the charity's services will be accessible across Northern Ireland.

An innovative and successful social enterprise, the USPCA will have financial security to achieve its stated aims.

In pursuit of this strategic vision, the Trustees have identified a number of key priorities:

- The importance of growing the membership base, not only to have a strong pool of supporters, but also to create a strong voice for the advancement of animal welfare.
- To invest in campaigning on animal welfare issues.
- To invest in the Special Investigation Unit to disrupt the most serious offenders involved in crimes such as dog fighting, badger baiting and puppy trafficking.
- The volatility in the charity's income stream arising from its dependency on legacy income to deliver services, dictates that a more robust financial model is required to create financial security for the charity.
- Underpinning all of the above is the requirement to strengthen the USPCA's communications both online and offline, getting the charity's key messages to its target audiences, making the public aware of its concerns and its successes, garnering public and financial support.
- A commitment to service excellence underpinned by continued investment in skills development.
- A single location in Newry greatly reduces the USPCA's visibility and the public's access to its services, it is therefore essential to open an additional location subject to financial sustainability.
- Growing the pool of volunteers to enhance current services including - shelter animal enrichment programmes, shelter animal fostering, wildlife rescues and pet food parcel distribution - therefore investment in volunteer recruitment and development should be considered.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The Trustees have set out the following strategic objectives:

- I. To take a leadership role in the advancement of animal welfare in Northern Ireland.
- II. To enhance and extend the reach of the charity's services across Northern Ireland.
- III. To strengthen the charity's financial structure through developing a social enterprise business model.
- IV. To be a valued partner of statutory and voluntary organisations.
- V. To enhance the public understanding, knowledge and appreciation of the work of the USPCA.
- VI. To maintain a robust governance and operational structure to deliver the Charity's objectives effectively.

As part of the strategy to grow and develop over the course of the year the charity will continue to

The Charity has sufficient funds to deal with any short-term drop in income, and its dedicated team of trustees, staff and volunteers will ensure services are maintained during any potential challenges presented.

Financial instruments

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Cloughanmaer, Newry, County Down".

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 September 2024 and signed on behalf of the board of trustees by:



J Farrell (Chair)
Trustee



P Kearney (Hon. Treasurer)
Trustee

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals

Year ended 31 March 2024

Opinion

We have audited the financial statements of The Ulster Society for Prevention of Cruelty to Animals (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other organisations of its size, the USPCA uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 27 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2024

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

19 September 2024

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	1,379,879	–	1,379,879	1,373,702
Charitable activities	6	339,152	43,595	382,747	316,112
Other trading income activities	7	382,394	–	382,394	301,276
Investment income	8	73,064	–	73,064	55,470
Other income	9	2,465	–	2,465	60,449
Total income		<u>2,176,954</u>	<u>43,595</u>	<u>2,220,549</u>	<u>2,107,009</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	356,655	–	356,655	261,029
Investment costs	11	4,594	–	4,594	12,753
Expenditure on charitable activities	12	1,499,120	43,595	1,542,715	1,152,143
Total expenditure		<u>1,860,369</u>	<u>43,595</u>	<u>1,903,964</u>	<u>1,425,925</u>
Net gains/(losses) on investments	14	109,194	–	109,194	(63,914)
Net income and net movement in funds		<u>425,779</u>	<u>–</u>	<u>425,779</u>	<u>617,170</u>
Reconciliation of funds					
Total funds brought forward		3,200,922	–	3,200,922	2,583,752
Total funds carried forward		<u>3,626,701</u>	<u>–</u>	<u>3,626,701</u>	<u>3,200,922</u>

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

The notes on pages 27 to 39 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

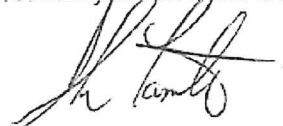
Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	18	1,071,995	933,090
Investments	19	<u>2,321,704</u>	<u>1,586,381</u>
		3,393,699	2,519,471
Current assets			
Stocks	20	50,551	50,796
Debtors	21	41,331	46,085
Cash at bank and in hand		<u>613,263</u>	<u>1,106,387</u>
		705,145	1,203,268
Creditors: amounts falling due within one year	22	<u>139,653</u>	<u>155,192</u>
Net current assets		<u>565,492</u>	<u>1,048,076</u>
Total assets less current liabilities		3,959,191	3,567,547
Creditors: amounts falling due after more than one year	23	<u>332,490</u>	<u>366,625</u>
Net assets		<u>3,626,701</u>	<u>3,200,922</u>
Funds of the charity			
Unrestricted funds		<u>3,626,701</u>	<u>3,200,922</u>
Total charity funds	25	<u>3,626,701</u>	<u>3,200,922</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 September 2024, and are signed on behalf of the board by:



J Farrell (Chair)
Trustee



P Kearney (Hon. Treasurer)
Trustee

The notes on pages 27 to 39 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	425,779	617,170
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	115,851	98,551
Net gains/(losses) on investments	(109,194)	63,914
Dividends, interest and rents from investments	(59,393)	(54,365)
Other interest receivable and similar income	(13,671)	(1,105)
Interest payable and similar charges	30,034	24,299
Gains on disposal of programme related investments	–	(60,000)
Accrued (income)/expenses	(9,612)	21,859
<i>Changes in:</i>		
Stocks	245	(8,170)
Trade and other debtors	4,754	21,120
Trade and other creditors	(5,861)	9,911
Cash generated from operations	378,932	733,184
Interest paid	(30,034)	(24,299)
Interest received	13,671	1,105
Net cash from operating activities	<u>362,569</u>	<u>709,990</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	59,393	54,365
Purchase of tangible assets	(254,756)	(50,633)
Proceeds from sale of social investments	–	60,000
Purchases of other investments	(884,632)	20,037
Proceeds from sale of other investments	258,503	58,286
Net cash (used in)/from investing activities	<u>(821,492)</u>	<u>142,055</u>
Cash flows from financing activities		
Proceeds from borrowings	(34,201)	–
Repayments of borrowings	–	(35,174)
Net cash used in financing activities	<u>(34,201)</u>	<u>(35,174)</u>
Net (decrease)/increase in cash and cash equivalents	(493,124)	816,871
Cash and cash equivalents at beginning of year	<u>1,106,387</u>	<u>289,516</u>
Cash and cash equivalents at end of year	<u>613,263</u>	<u>1,106,387</u>

The notes on pages 27 to 39 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 6, Carnbane Industrial Estate, Newry, BT35 6QH.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

USPCA meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Freehold property	-	2% straight line
Premises Adaptations	-	7% straight line
Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	10% straight line
Computer equipment	-	20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

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

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

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	123,934	123,934	109,716	109,716
Gift aid	3,228	3,228	–	–
Legacies				
Legacies	1,244,717	1,244,717	1,257,544	1,257,544
Subscriptions				
Subscriptions	8,000	8,000	6,442	6,442
	<u>1,379,879</u>	<u>1,379,879</u>	<u>1,373,702</u>	<u>1,373,702</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Veterinary services	332,100	–	332,100
Contract Income	–	–	–
Contract Income - Newry and Mourne Council	7,052	–	7,052
Department for Communities	–	23,595	23,595
Dormant Accounts	–	20,000	20,000
	<u>339,152</u>	<u>43,595</u>	<u>382,747</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Veterinary services	271,202	–	271,202
Contract Income	3,770	–	3,770
Contract Income - Newry and Mourne Council	–	–	–
Department for Communities	–	41,140	41,140
Dormant Accounts	–	–	–
	<u>274,972</u>	<u>41,140</u>	<u>316,112</u>

7. Other trading income activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	39,836	39,836	8,873	8,873
Pet supplies shop sales	54,392	54,392	51,200	51,200
Grooming	39,560	39,560	42,634	42,634
Charity stores	248,606	248,606	198,569	198,569
	<u>382,394</u>	<u>382,394</u>	<u>301,276</u>	<u>301,276</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from investment properties	37,198	37,198	37,043	37,043
Income from listed investments	22,195	22,195	17,322	17,322
Bank interest and dividends	13,671	13,671	1,105	1,105
	<u>73,064</u>	<u>73,064</u>	<u>55,470</u>	<u>55,470</u>

9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of programme related investments	–	–	60,000	60,000
Other income	2,465	2,465	449	449
	<u>2,465</u>	<u>2,465</u>	<u>60,449</u>	<u>60,449</u>

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop costs	66,572	66,572	56,270	56,270
Grooming	49,671	49,671	43,945	43,945
Fundraising events	20,115	20,115	1,269	1,269
Charity Store - Banbridge	98,768	98,768	81,742	81,742
Charity Store - Lurgan	84,432	84,432	77,803	77,803
Charity Store - Lisburn	37,097	37,097	–	–
	<u>356,655</u>	<u>356,655</u>	<u>261,029</u>	<u>261,029</u>

11. Investment costs

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Premises expenses - Bessbrook	–	–	8,253	8,253
Stockbroker Fees	4,594	4,594	4,500	4,500
	<u>4,594</u>	<u>4,594</u>	<u>12,753</u>	<u>12,753</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Prevention of cruelty and relief of suffering	587,262	123,706	710,968	506,683
Veterinary	331,378	–	331,378	281,733
Wildlife Rescue	98,415	–	98,415	53,657
Animal Care	176,051	–	176,051	119,740
Special Investigations	116,926	–	116,926	95,702
Animal Welfare Advocacy	27,409	–	27,409	35,244
Governance costs	–	81,568	81,568	59,384
	<u>1,337,441</u>	<u>205,274</u>	<u>1,542,715</u>	<u>1,152,143</u>

13. Analysis of support costs

	Prevention of cruelty and relief of suffering	Total 2024	Total 2023
	£	£	£
Staff costs	31,824	31,824	32,103
Premises	33,082	33,082	50,268
General office	58,800	58,800	49,870
Governance costs	81,568	81,568	–
	<u>205,274</u>	<u>205,274</u>	<u>132,241</u>

14. Net gains/(losses) on investments

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gains/(losses) on listed investments	<u>109,194</u>	<u>109,194</u>	<u>(63,914)</u>	<u>(63,914)</u>

15. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	115,851	98,551
Fees payable for the audit of the financial statements	<u>7,905</u>	<u>7,911</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Staff costs

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

	2024	2023
	£	£
Wages and salaries	800,498	599,781
Social security costs	61,406	44,574
Employer contributions to pension plans	27,721	19,390
Other employee benefits	2,308	2,279
	<u>891,933</u>	<u>666,024</u>

The average head count of employees during the year was 41 (2023: 34). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>41</u>	<u>34</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024	2023
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>—</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £163,429 (2023:£121,973).

17. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023:£nil).

They were reimbursed travel expenses during the year totalling £Nil (2023: £24).

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Tangible fixed assets

	Freehold property £	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost						
At 1 Apr 2023	766,913	596,573	62,372	439,397	66,911	1,932,166
Additions	–	169,105	21,100	46,917	17,634	254,756
At 31 Mar 2024	<u>766,913</u>	<u>765,678</u>	<u>83,472</u>	<u>486,314</u>	<u>84,545</u>	<u>2,186,922</u>
Depreciation						
At 1 Apr 2023	92,028	433,479	61,335	359,262	52,972	999,076
Charge for the year	15,338	53,597	5,837	29,920	11,159	115,851
At 31 Mar 2024	<u>107,366</u>	<u>487,076</u>	<u>67,172</u>	<u>389,182</u>	<u>64,131</u>	<u>1,114,927</u>
Carrying amount						
At 31 Mar 2024	<u>659,547</u>	<u>278,602</u>	<u>16,300</u>	<u>97,132</u>	<u>20,414</u>	<u>1,071,995</u>
At 31 Mar 2023	<u>674,885</u>	<u>163,094</u>	<u>1,037</u>	<u>80,135</u>	<u>13,939</u>	<u>933,090</u>

19. Investments

	Listed investments £	Investment properties £	Total £
Cost or valuation			
At 1 April 2023	1,310,818	275,563	1,586,381
Additions	884,632	–	884,632
Disposals	(274,163)	–	(274,163)
Fair value movements	109,194	–	109,194
Other movements	15,660	–	15,660
At 31 March 2024	<u>2,046,141</u>	<u>275,563</u>	<u>2,321,704</u>
Impairment			
At 1 April 2023 and 31 March 2024			<u>–</u>
Carrying amount			
At 31 March 2024	<u>2,046,141</u>	<u>275,563</u>	<u>2,321,704</u>
At 31 March 2023	<u>1,310,818</u>	<u>275,563</u>	<u>1,586,381</u>

All investments shown above are held at valuation.

Investment properties

The investment properties at Divernagh Road, Bessbrook and Oldpark Road, Belfast are held at fair value. The fair value of these properties are reviewed annually by trustees.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Investments *(continued)*

Financial assets held at fair value

The listed investments are valued by Davy Private Clients UK, Belfast and held at market value.

20. Stocks

	2024	2023
	£	£
Raw materials and consumables	50,551	50,796

21. Debtors

	2024	2023
	£	£
Trade debtors	8,657	2,523
Prepayments and accrued income	28,498	41,362
Other debtors	4,176	2,200
	<u>41,331</u>	<u>46,085</u>

22. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	50,249	50,315
Trade creditors	36,713	53,165
Accruals and deferred income	26,443	36,055
Social security and other taxes	18,336	8,354
Net wages	–	929
Pension	7,912	6,374
	<u>139,653</u>	<u>155,192</u>

23. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	332,490	366,625

Included within creditors: amounts falling due after more than one year is an amount of £168,846 (2023: £212,694) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

24. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £27,721 (2023: £19,390).

25. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	2,200,922	2,176,954	(1,691,264)	–	109,194	2,795,806
Development Fund	1,000,000	–	(169,105)	–	–	830,895
	<u>3,200,922</u>	<u>2,176,954</u>	<u>(1,860,369)</u>	<u>–</u>	<u>109,194</u>	<u>3,626,701</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	1,994,496	2,065,869	(1,384,785)	(410,744)	(63,914)	2,200,922
Development Fund	589,256	–	–	410,744	–	1,000,000
	<u>2,583,752</u>	<u>2,065,869</u>	<u>(1,384,785)</u>	<u>–</u>	<u>(63,914)</u>	<u>3,200,922</u>

The Trustees have set aside £1million to a designated fund for the development of the Charity's services across Northern Ireland, of which spend of £169,105 was allocated in the 23/24 year with £229,849 to date, to expand the Special Investigations Unit, enhance our work in animal welfare advocacy and improve our kennelling facilities.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

25. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
DFC -Jobstart Dormant Accounts Fund	-	23,595	(23,595)	-	-	-
	-	20,000	(20,000)	-	-	-
	-	43,595	(43,595)	-	-	-
	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
DFC -Jobstart Dormant Accounts Fund	-	41,140	(41,140)	-	-	-
	-	-	-	-	-	-
	-	41,140	(41,140)	-	-	-

26. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,071,995	1,071,995
Investments	2,321,704	2,321,704
Current assets	705,145	705,145
Creditors less than 1 year	(139,653)	(139,653)
Creditors greater than 1 year	(332,490)	(332,490)
Net assets	3,626,701	3,626,701
	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	933,090	933,090
Investments	1,586,381	1,586,381
Current assets	1,203,268	1,203,268
Creditors less than 1 year	(155,192)	(155,192)
Creditors greater than 1 year	(366,625)	(366,625)
Net assets	3,200,922	3,200,922

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

27. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

28. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

29. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024 £	2023 £
Financial liabilities measured at amortised cost		
Loan payable falling due within 1 year	50,249	50,315
Loan payable falling due in more than 1 year but less than 5 years	163,644	153,931
Loan payable falling due after 5 years	168,846	212,694
	<u>382,739</u>	<u>416,940</u>

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Cambane East Industrial Estate, Newry, County Down".

30. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

31. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	1,106,387	(493,124)	613,263
Debt due within one year	(50,315)	66	(50,249)
Debt due after one year	(366,625)	34,135	(332,490)
	<u>689,447</u>	<u>(458,923)</u>	<u>230,524</u>

32. Related parties

There were no related party transactions in the year.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	123,934	109,716
Gift aid	3,228	–
Legacies	1,244,717	1,257,544
Subscriptions	8,000	6,442
	<u>1,379,879</u>	<u>1,373,702</u>
Charitable activities		
Veterinary services	332,100	271,202
Contract Income	–	3,770
Contract Income - Newry and Mourne Council Department for Communities	7,052	–
	23,595	41,140
Dormant Accounts	20,000	–
	<u>382,747</u>	<u>316,112</u>
Other trading income activities		
Fundraising events	39,836	8,873
Pet supplies shop sales	54,392	51,200
Grooming	39,560	42,634
Charity stores	248,606	198,569
	<u>382,394</u>	<u>301,276</u>
Investment income		
Income from investment properties	37,198	37,043
Income from listed investments	22,195	17,322
Bank interest and dividends	13,671	1,105
	<u>73,064</u>	<u>55,470</u>
Other income		
Gain on disposal of programme related investments	–	60,000
Other income	2,465	449
	<u>2,465</u>	<u>60,449</u>
Total income	<u>2,220,549</u>	<u>2,107,009</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Costs of other trading activities		
Shop costs		
Wages and salaries	20,607	18,704
Pension costs	294	309
Light & heat	1,819	1,377
Marketing and advertising	836	485
Telephone	127	–
Shop expenditure	42,796	35,395
Veterinary Care - Wildlife Rescue	93	–
	<u>66,572</u>	<u>56,270</u>
Grooming		
Wages and salaries	44,236	38,165
Pension costs	438	455
Light & heat	884	669
Consumables	1,654	4,656
Purchases	2,459	–
	<u>49,671</u>	<u>43,945</u>
Fundraising events		
Fundraising events	<u>20,115</u>	<u>1,269</u>
Charity Store - Banbridge		
Wages & salaries	40,168	31,596
Pension costs	735	506
Rent	24,080	22,092
Rates & water	–	78
Light & heat	7,679	7,722
Repairs & maintenance	–	20
Motor vehicle expenses	2,604	3,328
Telephone	1,248	448
Other costs	7,026	5,289
	<u>83,540</u>	<u>71,079</u>
Carried forward	83,540	71,079

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Brought forward	83,540	71,079
Depreciation	9,326	9,328
Stationery costs	1,234	1,335
Software Costs	2,071	–
Purchases	2,597	–
	<u>98,768</u>	<u>81,742</u>
Charity Store - Lurgan		
Salaries- Gross	44,239	44,820
Salaries- Pension	708	675
Rent	15,000	13,750
Rates & Water	87	–
Light and Heat	5,099	7,877
Repairs & maintenance	5,037	1,723
Motor Expenses	2,624	3,930
Telephone	1,257	551
Advertising and Promotion of Events	3,453	211
Depreciation	3,659	3,646
Stationery	737	620
Purchases	1,714	–
General	150	–
Cleaning & Waste Disposal	668	–
	<u>84,432</u>	<u>77,803</u>
Charity Store - Lisburn		
Gross Wages	16,884	–
Pension Costs	198	–
Rent	10,000	–
Rates	70	–
Light & Heat	477	–
Repairs & Maintenance	1,751	–
Insurance	144	–
Motor expenses	730	–
Card and bank charges	322	–
Depreciation	3,088	–
General expenses	46	–
Stationary	83	–
Purchases	1,704	–
Software Costs	1,178	–
Telephone	422	–
	<u>37,097</u>	<u>–</u>
	£	£
Costs of other trading activities	<u>356,655</u>	<u>261,029</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Prevention of cruelty and relief of suffering		
<i>Activities undertaken directly</i>		
Wages & salaries	262,245	162,585
Employer's NIC	61,406	44,574
Employer Pension	18,754	12,442
Rent & rates	274	171
Light & heat	22,611	20,556
Repairs & maintenance	27,961	–
Staff recruitment	–	4,707
Bad Debt	2,540	764
Trustee's Training Costs	122	–
Telephone	34,256	21,158
Other office costs	74	451
Depreciation	99,778	85,577
Purchases	1,344	–
Drugs	11,648	–
Other staff costs	5,174	2,808
Publicity, fundraising and support	17,627	11,680
Subscriptions	3,484	1,433
General expenses	8,891	1,641
Staff Travel & Subsistence	9,073	3,895
	<u>587,262</u>	<u>374,442</u>
<i>Support costs</i>		
Wages & salaries	31,824	32,103
Light & heat	1,202	1,082
Repairs & maintenance	3,414	23,004
Insurance	28,466	26,182
Cleaning materials & consumables	7,790	5,481
Health Insurance	4,501	3,392
Telephone	–	1,114
Printing, postage & stationery	27,548	14,514
Sundry expenditure	9,800	7,656
Staff training	9,161	17,713
	<u>123,706</u>	<u>132,241</u>
Veterinary		
<i>Activities undertaken directly</i>		
Wages and salaries	162,126	152,130
Pension costs	3,306	2,803
Prescription food	2,308	2,279
Subscriptions	2,343	2,381
Repairs and maintenance	3,125	5,548
Insurance	1,611	815
	<u>174,819</u>	<u>165,956</u>
Carried forward	174,819	165,956

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Brought forward	174,819	165,956
Drugs	80,738	52,583
Marketing and advertising	387	–
Consumables	15,456	15,883
Software costs	5,798	3,354
Locum costs	47,591	25,710
Microchipping	1,777	764
Cremation	4,812	6,178
Fees & Medicines	–	11,305
	<u>331,378</u>	<u>281,733</u>
Wildlife Rescue		
<i>Activities undertaken directly</i>		
Wages/Salaries	53,687	28,647
Pension costs	775	460
Veterinary Care - wildlife rescue	22,345	8,257
Motor Vehicle Expenses	13,828	10,956
Other office costs	7,738	2,107
Veterinary Vouchers	–	3,230
Other staff costs	42	–
	<u>98,415</u>	<u>53,657</u>
Animal Care		
<i>Activities undertaken directly</i>		
Wages/Salaries	88,066	67,306
Pension costs	1,707	1,193
Direct charitable activity 4 - insurance	111	–
Veterinary Care - rehoming animals	80,352	51,241
General	5,815	–
	<u>176,051</u>	<u>119,740</u>
Special Investigations		
<i>Activities undertaken directly</i>		
Wages/Salaries	36,416	23,725
Pension costs	806	547
Repairs & maintenance	–	199
Insurance	1,131	71
Third Party Contractor	18,759	57,672
Motor Expenses	8,272	11,080
Consultancy Fee	45,602	–
Telephone	489	634
General costs	5,451	1,774
	<u>116,926</u>	<u>95,702</u>
Animal Welfare Advocacy		

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024	2023
	£	£
Activities undertaken directly		
Printing	3,110	5,046
Professional Fees	14,592	15,996
Professional Subscriptions	8,611	11,526
Marketing and Advertising	746	2,676
General Costs	350	–
	<u>27,409</u>	<u>35,244</u>
Governance costs		
Accountancy fees	2,225	1,729
Audit fees	7,905	7,911
Legal and other professional fees	37,258	23,834
Costs of trustees' meetings	5,490	1,611
Bank interest and charges	28,690	24,299
	<u>81,568</u>	<u>59,384</u>
Investment costs		
Premises expenses - Bessbrook	–	8,253
Stockbroker Fees	4,594	4,500
	<u>4,594</u>	<u>12,753</u>
Expenditure on charitable activities	<u>1,542,715</u>	<u>1,152,143</u>
Net gains/(losses) on investments		
Gains/(losses) on listed investments	<u>109,194</u>	<u>(63,914)</u>
Net income	<u>425,779</u>	<u>617,170</u>

Ulster Society for the Prevention of Cruelty to Animals (USPCA)

Northern Ireland - Charity number 102755

Accounts

**The Ulster Society for Prevention of Cruelty to
Animals**

Company Limited by Guarantee

Financial Statements

31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name The Ulster Society for Prevention of Cruelty to Animals

Charity registration number 102755

Company registration number NI000258

Principal office and registered office Unit 6
Carnbane Industrial Estate
Newry
BT35 6QH

The trustees

J Wilson (Hon. Secretary)
J Farrell (Chair)
P Kearney (Hon. Treasurer)
G McCoubrey
E McCrory
D Thompson
D Wilson (Resigned 25 April 2022)
G O'Hare

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Danske Bank
Portadown Finance Centre
45-48 High Street
Portadown
BT62 1LB

Ulster Bank
86 Hill Street
Newry
BT34 1YB

Solicitors Edwards and Co Solicitors
28 Hill Street
Belfast
BT1 2LA

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Legal Status

The USPCA is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempted from the use of the word "Limited" as part of the company name.

Governing Document

The charity is governed by its Memorandum and Articles of Association dated 21st November 2017. It is a membership organisation, and each member agrees to contribute £1 in the event of the charity winding up.

Charitable Status

The USPCA is a registered charity with the Charity Commission for Northern Ireland, registration number NIC 102755.

It is also recognised as a charity for taxation purposes by HMRC, registration number XN 45066.

Appointment of Trustees

The Board consists of up to nine Trustees, the Chairperson, Hon. Treasurer, Hon. Secretary and up to six others.

When recruiting to fill vacancies, the Board will consider the skills mix and diversity of the current Board.

The recruitment process will involve a wide trawl in order that a range of candidates can be considered for the vacancy. The pool of candidates may be a combination of applicants resulting from public advertising and nominations resulting from consultations with Board members or appropriate professional bodies.

Once a suitably qualified nominee has agreed to join the Board, the Board will consider a resolution to co-opt the new member as a Trustee. Appointment is up to the next AGM at which the Trustee will retire but be eligible for re-election.

At each AGM, Trustees who have served four consecutive years or more must retire and are eligible for re-election for a further four years. A Trustee shall not serve in excess of a continuous period of eight years.

Trustee Induction and Training

Each new Trustee receives induction training through which they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the governance structure and protocols as laid out in the charity's Governance Handbook, the committee and decision-making processes, the operational plan and recent financial performance of the charity.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Arrangements for setting pay and remuneration of Key Management Personnel

Salary levels are set having regard to pay levels in other charities of similar size. The USPCA undertakes a cost-of-living salary review annually with affordability being the principal requirement to be met prior to any award.

Salaries are bench marked every three years, subject to the cost of such an exercise not being prohibitive.

Organisation Structure and how the Charity makes decisions

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2023 the Board met on five occasions. Attendance was as follows:

John Farrell	Chair	5 out of 5
John Wilson	Hon Secretary	4 out of 5
Paul Kearney	Hon Treasurer	5 out of 5
Gavin McCoubrey		4 out of 5
Elaine McCrory		5 out of 5
Garrett O'Hare		5 out of 5
David Thompson Lyons		4 out of 5

The Audit & Risk Committee is tasked with monitoring the integrity of the financial statements, reviewing the systems of internal financial control and reviewing the management of the risk register. The committee met on four occasions during the year. Attendance at meetings was as follows:

Paul Kearney	Chair	4 out of 4
Elaine McCrory		4 out of 4
John Wilson		3 out of 4

The HR and Remuneration Committee is tasked with recommending the USPCA's general remuneration policy and structure (including pension arrangements) for approval by the Board; recommending the remuneration of the Chief Executive having reviewed their performance appraisal, for approval by the Board; approving annually the remuneration of all other staff, including any general cost of living increase; keeping the level and structure of remuneration under review through regular sector benchmarking; keeping the charity's HR policies under review, ensuring they are up to date and comply with statutory obligations. The committee met on one occasion during the year. Attendance at meeting was as follows:

John Farrell	Chair	1 out of 1
Paul Kearney		1 out of 1
John Wilson		1 out of 1

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and has responsibility for operational matters including finance, employment and direct charitable activities within clear thresholds of delegated authority approved by the Trustees.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Management structure April 2022 - March 2023

Brendan Mullan stepped down from his position as Chief Executive in December 2022 after eight years of service. Nora Smith was appointed as the Chief Executive in January 2023 and is responsible to the Board of Trustees for delivery of Charity's operational objectives.

Colleen Tinnelly, Chief Operating Officer, responsible for marketing, and income generation through fundraising and the development of tradeable services.

Collette Kealy, Senior Veterinary Surgeon, responsible for the clinical leadership of the veterinary team.

Sinead Griksas, Practice Manager, responsible for the operational delivery of veterinary services.

Deirdre McArdle, Animal Care Manager, responsible for companion animal rehoming and wildlife rescues.

Ian Lyle, Head of Special Investigations Unit, responsible for directing our investigations into organised animal cruelty.

Rachel McGreevy, Charity Store Manager, responsible for the operation of our charity stores.

Anthony Fearon, Administration Manager, responsible for financial administration and premises management.

Relationships with Related Parties

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 17 and 29 to the accounts.

Risk Management

The trustees have a risk management strategy that comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Board has delegated oversight responsibility for risk management to its Audit & Risk Committee. The Audit and Risk Committee reports on its work at each Board meeting.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The objects of the charity as outlined in its Memorandum and Articles of Association are:

1. The advancement of animal welfare.

All of the work of the USPCA falls under this object, which is an approved purpose as listed in the Charities Act (Northern Ireland) 2008.

2. To obtain justice for animals and to endeavour by every legitimate means to put an end to cruelty to animals and to encourage kindness and humanity in their treatment.

In furtherance of this object, the USPCA:

- Provides the secretariat to the All Party Group on Animal Welfare at the Northern Ireland Assembly.
- Is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and contributes to policy consultations.
- Is an active member of Eurogroup for Animals, a Brussels based organisation whose remit is to promote animal health and welfare standards throughout the EU.
- Proactively investigates and makes public many criminal acts including puppy trafficking organised dog fighting, badger baiting, carted deer hunts and cock fighting.

3. To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain facilities for the reception, care and treatment of such animals.

In furtherance of this object, the USPCA:

- Operates a Veterinary Clinic in Newry. The clinic relieves the pain of suffering animals and provides other veterinary services for companion animals.
- Treats and relieves the pain of suffering wildlife.
- Suffering wildlife in other parts of NI are treated by local vets courtesy of a USPCA voucher scheme.

4. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In furtherance of this object, the USPCA:

- Treats domestic companion animals in need of veterinary care at its veterinary clinic.
 - Provides temporary accommodation for companion animals whose owners become incapacitated through ill health or other personal circumstances and houses the animals until long term arrangements for their future are in place.
 - Treats suffering wildlife prior to re-introduction to their natural environment.
-

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- In partnership with the Trussell Trust and other independent foodbanks across NI, provides food parcels for the many companion animals belonging to individuals and families in need of support.

5. To advance education for the public in animal husbandry, care for animals and responsibility for animals and the consequences of not doing so.

In furtherance of this object, the USPCA:

- Provides animal welfare talks to schools and community groups.

- Provides advice to the beneficiaries of the veterinary services on health regimes and caring for their companion pets.

The USPCA services benefit those on low incomes in Northern Ireland by ensuring continued companionship from their pets, through the provision of veterinary services and pet food parcels. Pet poverty continues to rise as households struggle in a cost-of-living crisis.

School children and community groups benefit through the education talks which deepen their understanding of pet care, encourage kindness to animals and promotes compassion. This supports our preventative work on educating and raising awareness on responsible pet care.

The public at large is also a beneficiary through the spaying and neutering service which helps control the spread of feral animals and through the care of suffering wildlife which are useful to humanity.

Any potential harms are outweighed by the service benefits and alleviated through a formal process of risk assessments alongside robust health and safety policies and procedures.

There are no private benefits to any individuals connected with the organisation other than the payment of salaries to staff or fees to third-party service providers which is a necessary requirement in order to provide our services and therefore incidental to the carrying out of the purposes.

In shaping our objectives for the year and planning our activities, the Trustees have had regard to the Charity Commission's guidance on public benefit under section 4(b) of the Charities Act (Northern Ireland) 2008.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

The USPCA is unique in Northern Ireland among animal welfare organisations and charities given our wide remit, including the vital work of the Special Investigations Unit (SIU) which is focused on disrupting organised animal cruelty crimes.

The rehoming and wildlife service to animals across NI, has provided a lifeline of support. We never put a healthy animal to sleep, a policy we are extremely proud of.

The cost-of-living crisis, coupled with the aftermath of covid, led to some households surrendering their pets which has led to a substantial increase in the number of animals coming into our care. This is a trend throughout all animal welfare centres and sanctuaries.

The year under review is the final year of our three-year strategy to March 2023. Over the past three years, the Board and staff team worked hard to build upon the strong foundations focused on defining and embedding our services, establishing relationships with key stakeholders, and strengthening organisational governance. These strong base places the charity in a solid position to grow and develop services and reach across NI. The USPCA's leadership role is in the advancement of animal welfare and the relief of suffering in animals. We exist to champion animal welfare across NI. The Board and Senior Leadership Team are focused on fulfilling our mission and vision, whilst staying true to our values. The wider staff and volunteer teams commitment and passion have enabled us to deliver a wide range of services to fulfil our charity objectives. Through a mix of proactive and reactive services we worked hard over the year to deliver for animals.

Veterinary Services

The USPCA veterinary clinic is dedicated to the relief of suffering in animals and is located in our centre on the outskirts of Newry. It is open six days a week, with the team providing a full range of veterinary services to both companion animals and injured wildlife that enter our care.

The USPCA supports pet owners who find it difficult to afford essential veterinary treatment by providing discounts through our Charitable Discount Scheme for those in receipt of benefits. This scheme not only ensures the welfare of the animal but also supports continued companionship for the owner.

The Veterinary Practice has faced considerable workforce issues, with limited access to Veterinary Surgeons which in turn has affected our capacity. External challenges including Brexit, demographic changes and the corporatisation of veterinary practices have played a key role in the workforce issues facing the wider veterinary sector.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Wildlife Rescues

Wild animals need expert care to give them the best chance of survival, and we can all play an important part in helping to get them the best care as soon as possible. Our Wildlife Rescue Officers, Veterinary team, and Animal Care Officers share the privilege of helping some of Northern Ireland's most stunning and in some cases, rare, wildlife. From badgers, buzzards, bats, and hedgehogs, to swans, foxes, magnificent red kites, and much more. The staff and volunteer teams are incredibly busy rehabilitating injured wildlife before they can be released back into their native habitat.

Our wildlife rescue service operates throughout Northern Ireland and is greatly supported by a network of volunteers. We also operate a Veterinary Voucher Scheme to ensure that pain relief is available to injured wildlife at a local veterinary practice, close to where the animal is located.

Social Rehoming

Our centre was at capacity for most of the year. An increase in the cost-of-living, left many owners struggling to look after their animals, coupled with the increased pet ownership during the pandemic leading to more abandonments have increased the pressures on the rehoming service. We also experienced a slowdown in the number of enquiries for rehoming which meant we were not in a position to rehome as many animals as planned.

We continued to retain our membership of the Association of Dogs and Cats Home standards accreditation.

The USPCA supports Women's Aid by providing emergency shelter for companion animals belonging to domestic abuse victims. By providing temporary crisis intervention for the animal, coupled with Women's Aid expertise in addressing the level of risk in a safe, secure, and confidential environment, we hope to hasten the recovery process for the victim, her children, and their pet. Through this service, we have relieved the pressures faced by women during an already incredibly challenging time.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Special Investigations Unit

The illegal puppy trade, animal fighting, badger baiting, and other horrific acts perpetrated on animals are among the serious animal welfare crimes happening across Northern Ireland every day. The USPCA's Special Investigations Unit carries out investigations into 'organised animal cruelty' - serious welfare abuses that often take place well away from public view. The Charity defines organised animal cruelty as:

"Where the USPCA has an honest belief that one or more persons are engaged in any joint activity with another and animal cruelty or a severe adverse effect on animal welfare has occurred, is likely or is expected. The animal cruelty or severe adverse effect on animal welfare may be an intended or unintended outcome of the joint activity."

Continuing the charity's investment in Special Investigations, this year saw a substantial increase in the number of reports to our online reporting function for organised animal cruelty. The online portal allows members of the public to submit anonymous and detailed reports regarding the likes of puppy farming, animal fighting and badger baiting.

In March a report on Badger Baiting in Northern Ireland was launched at Stormont. The research findings were two years of intelligence and research by the SIU, which showcased the horror and scale of badger baiting in NI. A wider range of stakeholders attended the launch including politicians, PSNI, Council and animal welfare organisations.

The USPCA continued its membership of Operation Delphin, working with its partners in the ISPCA, DSPCA, SSPCA and RSPCA; to target the illegal puppy trade.

The Special Investigations Unit also worked in partnership with Nature Watch and the League against Cruel Sports to forward intelligence to the PSNI on organised animal cruelty crimes.

Working alongside the Northern Ireland Badger Group, the USPCA also operates Operation Brockwatch, an initiative which aims to protect vulnerable badgers and their setts from callous criminal gangs who relentlessly target them through the cruel blood sport of badger baiting. This rural partnership engages with the PSNI and landowners across the region to deter badger baiters from committing this barbaric act of cruelty on the protected species. During the year in review, the initiative was extended to to cover 22 badger setts which was made possible through the development of a network of volunteers who assist the Operation Brockwatch team with sett identification and monitoring.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Animal Welfare Advocacy

Despite animals playing such an essential role in our society and natural environment, there are sadly individuals who are willing to inflict unthinkable suffering on them. Within an advanced society, protections are put in place to ensure abuse does not take place – it is imperative that these protections are kept under review and are regularly updated to keep pace with economic and societal changes.

Unfortunately, Northern Ireland has a substantial legislative deficit when reviewing the protections offered to animals under law. In some instances, such as the introduction of a ban on hunting wild mammals with dogs, Northern Ireland is 20 years behind when compared to neighbouring countries such as England, Scotland or Wales.

In publishing our animal welfare manifesto 'Addressing the Deficit', we have drawn focus to priority animal welfare areas requiring enhanced legislation such as:

- Banning hunting with dogs to end the cruelty inflicted on defenceless wildlife.
- The introduction of Lucy's Law to curb the illegal puppy trade.
- The introduction of a Banned Offenders Register to prevent those banned from keeping animals obtaining animals.
- The review of animal business licencing to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
- The banning of wild animals in circuses to protect these special animals from needless abuse.
- The compulsory microchipping of cats to enhance traceability and reunite lost or stolen cats with their owners.
- The introduction of seizure notices, to reduce the timeframe of animals seized by enforcement agencies to three weeks.

The USPCA provides the secretariat for the All Party Group on Animal Welfare at the Northern Ireland Assembly and we were pleased to see progress in several key policy areas through the work of the APG.

The USPCA is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and also served on the Minister's Advisory Group on socialisation of animals within a shelter/kennels environment.

We have also continued our work with the Northern Ireland Companion Animal Welfare Group to provide a collective voice on key companion animal welfare issues.

The charity remains an active member of Eurogroup for animals – based in Brussels, Eurogroup for Animals is a pan-European animal advocacy organisation which focuses on improving the wellbeing of animals by achieving better legislation, standards, enforcement, and societal attitudes. Key areas of focus have included the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals.

Alongside our campaigning we enhanced the public understanding, knowledge and appreciation of the work of the USPCA through the proactive placement of opinion pieces and commenting on animal welfare issues in the media. This also included being featured in the Spotlight programme on Badger Baiting - Hunting With Dogs.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Companion Animal Food Parcels.

Dependency on foodbanks is a growing trend here in Northern Ireland, especially due to the financial uncertainties in the wake of Covid and the cost of living crisis. Working with over 50 foodbanks operated by the Trussell Trust throughout the region, we supply pet food parcels to pet owners in need - parcels made up of pet food which has been kindly donated to the USPCA by manufacturers, local businesses, and members of the public. Last year we distributed just under 6000 pet parcels through the network of foodbanks.

With this vital support we're able to help pets remain happy, healthy, and homed, despite financial adversity and ensure continued companionship for their owners.

Schools and Community Outreach Education Programme

Preventing cruelty is our core purpose and through our community outreach programme to schools and community groups, we inspire, encourage and educate people on the importance of treating animals with kindness and respect. This in turn develops a better understanding of responsible pet ownership, and helps cultivate a love for our native wildlife.

Together, sharing a passion for animal welfare, we can help safeguard the lives of some of the most vulnerable members of our society.

Outputs/Impact

Over the course of the year under review the USPCA made a positive impact in the community through delivery of the following output targets.

Veterinary Services	Target 2023	Actual Mar 23	Previous Year
• Consultations undertaken	7728	6974	5594
• Surgeries undertaken	1008	503	807
• Neutering and Spaying		441	432
• Care Plan Customers	75	18	21
• Clients on discount scheme	450	574	433

Wildlife Rescues	Target 2023	Actual Mar 23	Previous Year
• Veterinary vouchers issued	1000	852	816
• Rescues	240	427	168

Social Rehoming	Target 2023	Actual Mar 23	Previous Year
• Animals rehomed	450	298	234

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Companion Animal Food Parcels	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Food parcels issued	6500	5846	4831
<ul style="list-style-type: none">• Food banks served	36	50	45

Companion Animal Grooming	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Animals Groomed	2840	1672	1237
<ul style="list-style-type: none">• Loyalty Scheme members	400	327	204
<ul style="list-style-type: none">• Re-bookings made	50%	50%	48%

Pet Supplies Shop	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Rehoming Customers buy goods from the shop.	90%	63%	75%
<ul style="list-style-type: none">• Loyalty Scheme members	150	373	313

School and Community Presentations	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Presentations delivered	50	37	9

Membership	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• New Members recruited	100	74	75

Special Investigations Unit	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Major investigations completed and passed to enforcement agencies.	2	2	3
<ul style="list-style-type: none">• Organised crime reports passed to enforcement agencies.	145	261	168

Animal Welfare Advocacy	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Changes in legislation.	0	0	1
<ul style="list-style-type: none">• Regional Media articles	424	212	64

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2023 of £617,170 (2022:£335,508).

Income

Income increased in the year by £546,641 to £2,107,009.

Donations and legacy funding accounted for £1,373,702

Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities accounted for £316,112 This related largely to veterinary services and also a small increase in contract income £1,200 arising from the contract with Newry, Mourne and Down Council to provide short-term holding facilities for stray dogs.

Trading Income has increased by circa £108,032. The principal contributors to this increase are the Pet Supplies Shop and the Charity Stores in Banbridge and Lurgan.

Investment Income has increased by £7,807

Other Income increased by circa £58,653 which is attributable largely to the sale of house at ARC Bessbrook.

Expenditure

Expenditure in the year increased by £190,350 to £1,425,926

Trading costs increased by £87,078 reflecting the investment in resources as part of our growth and development plans. Expenditure on charitable services grew by some £110,023 reflecting the charity's commitment in the current 3-year strategy to extend and grow its charitable services. Areas of expansion in the current year were veterinary services, animal care, special investigations, and animal welfare advocacy.

Net Gains/Losses on Investments

There was a net loss on investment valuations at the year end of £63,914 compared to a net gain £10,716 in the previous year.

Financial position

The Charity's financial position remains healthy with total funds of £3,200,922 of which £933,090 is committed in fixed assets.

Cash ratio is strong at 7.1 with cash at bank of £1,106,387 covering current liabilities of £155,192

Long term debt of £366,625 (bank loan) is adequately covered by funds of £1,362,367 invested in a low to moderate risk mixed share portfolio.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Investment powers and policy

The Charity's Articles of Association convey on the Trustees the power to invest funds.

Investment policy is a Reserved Matter for the Board. The present investment policy is to maximise the long-term total return of the Charity's investment funds subject to the risks normally associated with a cautious approach to portfolio management. The fund manager has been selected on the basis of competency and value for money, and the appointment is subject to regular review.

At the year end the Charity held investments in low to moderate risk equities to the value of £1,355,344. The Charity also held a number of shares in listed companies (previous legacies received) of £7,023.

The Charity holds investment property at Divernagh Road, Bessbrook valued at £229,3130 and has a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from these properties contributes towards the costs of our Veterinary Clinic.

Reserves policy and going concern

Each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restricted or designated purposes. The Trustees consider the Charity's exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. This will include analysis of short-term setbacks; regular short-term fluctuations; growth plans within the Charity and risks identified within the corporate risk register. The major risk to be managed with regard to income is the significant fluctuations in legacy income on a year to year basis.

The present level of free reserves is £1,992,267 of which £1m has been designated for the development of the Charity's services across Northern Ireland. The balance of £992,267 is viewed by the Trustees as sufficient to offset any short to medium term reduction in legacy income and to ensure that the going concern assumption is appropriate.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

As the Society for the Prevention of Cruelty to Animals in Northern Ireland, the charity has an important leadership role in the advancement of animal welfare and the relief of suffering in animals. In furtherance of its leadership role, the charity's Trustees have set out a ten year vision for the charity to the year 2030.

USPCA 2030 Strategic Vision

By the year 2030:

With a large, active membership, the USPCA will be recognised as the authoritative voice on animal welfare in Northern Ireland and be valued as a partner by other animal welfare organisations.

Operating from regional centres, the charity's services will be accessible across Northern Ireland.

An innovative and successful social enterprise, the USPCA will have financial security to achieve its stated aims.

In pursuit of this strategic vision, the Trustees have identified a number of key priorities:

- The importance of growing the membership base, not only to have a strong pool of supporters, but also to create a strong voice for the advancement of animal welfare.
- To invest in campaigning on animal welfare issues.
- To invest in the Special Investigation Unit to disrupt the most serious offenders involved in crimes such as dog fighting, badger baiting and puppy trafficking.
- The volatility in the charity's income stream arising from its dependency on legacy income to deliver services, dictates that a more robust financial model is required to create financial security for the charity.
- Underpinning all of the above is the requirement to strengthen the USPCA's communications both online and offline, getting the charity's key messages to its target audiences, making the public aware of its concerns and its successes, garnering public and financial support.
- A commitment to service excellence underpinned by continued investment in skills development.
- A single location in Newry greatly reduces the USPCA's visibility and the public's access to its services, it is therefore essential to open an additional location subject to financial sustainability.
- Growing the pool of volunteers to enhance current services including - shelter animal enrichment programmes, shelter animal fostering, wildlife rescues and pet food parcel distribution - therefore investment in volunteer recruitment and development should be considered.

The Trustees have set out the following strategic objectives:

- I. To take a leadership role in the advancement of animal welfare in Northern Ireland.
- II. To enhance and extend the reach of the charity's services across Northern Ireland.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

III. To strengthen the charity's financial structure through developing a social enterprise business model.

IV. To be a valued partner of statutory and voluntary organisations.

V. To enhance the public understanding, knowledge and appreciation of the work of the USPCA.

VI. To maintain a robust governance and operational structure to deliver the Charity's objectives effectively.

Next year 2023-24 the Charity will:

- Aim for a 10% growth in the delivery of our charitable services - veterinary care for injured and suffering animals, wildlife rescues, social rehoming, cruelty investigations, pet food parcels and education talks.
- Complete the work to define the charity's social enterprise business model in preparation for the development of a second facility.
- Continue to develop trading income streams and fundraising income which will include the opening of two new additional charity stores
- Further enhance the use of volunteers in service delivery aiming for a 10% increase in the number of volunteers.
- Enhance our membership, by widening our membership options and appointing a Membership and Outreach Officer.
- Increase the utilisation of the premises in Newry with the further extension of our rehoming centre, to improve the welfare standards of animals in our care.
- We will aim to raise more income from individual giving and partnership working.
- We will maintain our commitment to our staff with a focus on retaining our silver IIP status.

The Charity has sufficient funds to deal with any short-term drop in income, and its dedicated team of trustees, staff and volunteers will ensure services are maintained during any potential challenges presented.

Financial instruments

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Cloughanmaer, Newry, County Down".

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 7th September 2023 and signed on behalf of the board of trustees by:

J Farrell (Chair)
Trustee

P Kearney (Hon. Treasurer)
Trustee

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals

Year ended 31 March 2023

Opinion

We have audited the financial statements of The Ulster Society for Prevention of Cruelty to Animals (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other organisations of its size, the USPCA uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Dolan FCA (Senior Statutory Auditor)

7th September 2023

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,373,702	–	1,373,702	1,004,881
Charitable activities	6	274,972	41,140	316,112	312,784
Other trading income activities	7	301,276	–	301,276	193,244
Investment income	8	55,470	–	55,470	47,663
Other income	9	60,449	–	60,449	1,796
Total income		<u>2,065,869</u>	<u>41,140</u>	<u>2,107,009</u>	<u>1,560,368</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	261,029	–	261,029	173,951
Investment costs	11	12,753	–	12,753	19,504
Expenditure on charitable activities	12	1,111,003	41,140	1,152,143	1,042,121
Total expenditure		<u>1,384,785</u>	<u>41,140</u>	<u>1,425,925</u>	<u>1,235,576</u>
Net (losses)/gains on investments	13	(63,914)	–	(63,914)	10,716
Net income and net movement in funds		<u>617,170</u>	<u>–</u>	<u>617,170</u>	<u>335,508</u>
Reconciliation of funds					
Total funds brought forward		2,583,752	–	2,583,752	2,248,244
Total funds carried forward		<u>3,200,922</u>	<u>–</u>	<u>3,200,922</u>	<u>2,583,752</u>

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

The notes on pages 28 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	17	933,090	981,008
Investments	18	1,586,381	1,728,617
		<u>2,519,471</u>	<u>2,709,625</u>
Current assets			
Stocks	19	50,796	42,626
Debtors	20	46,085	67,205
Cash at bank and in hand		1,106,387	289,516
		<u>1,203,268</u>	<u>399,347</u>
Creditors: amounts falling due within one year	21	155,192	124,729
Net current assets		<u>1,048,076</u>	<u>274,618</u>
Total assets less current liabilities		3,567,547	2,984,243
Creditors: amounts falling due after more than one year	22	366,625	400,491
Net assets		<u>3,200,922</u>	<u>2,583,752</u>
Funds of the charity			
Unrestricted funds		<u>3,200,922</u>	<u>2,583,752</u>
Total charity funds	23	<u>3,200,922</u>	<u>2,583,752</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7th September 2023, and are signed on behalf of the board by:

J Farrell (Chair)
Trustee

P Kearney (Hon. Treasurer)
Trustee

The notes on pages 28 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	617,170	335,508
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	98,551	101,143
Net (losses)/gains on investments	63,914	(10,716)
Dividends, interest and rents from investments	(54,365)	(46,653)
Other interest receivable and similar income	(1,105)	(1,010)
Interest payable and similar charges	24,299	21,602
Gains on disposal of programme related investments	(60,000)	–
Accrued expenses/(income)	21,859	(9,026)
<i>Changes in:</i>		
Stocks	(8,170)	(3,905)
Trade and other debtors	21,120	(35,314)
Trade and other creditors	9,912	4,356
Cash generated from operations	733,185	355,985
Interest paid	(24,299)	(21,602)
Interest received	1,105	1,010
Net cash from operating activities	<u>709,991</u>	<u>335,393</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	54,365	46,653
Purchase of tangible assets	(50,633)	(28,767)
Proceeds from sale of social investments	60,000	–
Purchases of other investments	20,037	(405,884)
Proceeds from sale of other investments	58,286	10,716
Net cash from/(used in) investing activities	<u>142,055</u>	<u>(377,282)</u>
Cash flows from financing activities		
Repayments of borrowings	(35,174)	(35,076)
Net cash used in financing activities	<u>(35,174)</u>	<u>(35,076)</u>
Net increase/(decrease) in cash and cash equivalents	816,872	(76,965)
Cash and cash equivalents at beginning of year	<u>289,516</u>	<u>366,481</u>
Cash and cash equivalents at end of year	<u>1,106,388</u>	<u>289,516</u>

The notes on pages 28 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 6, Carnbane Industrial Estate, Newry, BT35 6QH.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

USPCA meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Freehold property	-	2% straight line
Premises Adaptations	-	7% straight line
Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	10% straight line
Computer equipment	-	20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

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

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

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	102,716	102,716	118,030	118,030
Gift Aid	7,000	7,000	3,394	3,394
Legacies				
Legacies	1,257,544	1,257,544	878,837	878,837
Subscriptions				
Subscriptions	6,442	6,442	4,620	4,620
	<u>1,373,702</u>	<u>1,373,702</u>	<u>1,004,881</u>	<u>1,004,881</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Veterinary services	271,202	–	271,202
Contract Income	3,770	–	3,770
DFC	–	41,140	41,140
	<u>274,972</u>	<u>41,140</u>	<u>316,112</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Veterinary services	310,173	–	310,173
Contract Income	2,611	–	2,611
DFC	–	–	–
	<u>312,784</u>	<u>–</u>	<u>312,784</u>

7. Other trading income activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	8,873	8,873	6,302	6,302
Pet supplies shop sales	51,200	51,200	50,185	50,185
Grooming	42,634	42,634	28,883	28,883
Charity store	198,569	198,569	107,874	107,874
	<u>301,276</u>	<u>301,276</u>	<u>193,244</u>	<u>193,244</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from investment properties	37,043	37,043	36,831	36,831
Income from listed investments	17,322	17,322	9,822	9,822
Bank interest and dividends	1,105	1,105	1,010	1,010
	<u>55,470</u>	<u>55,470</u>	<u>47,663</u>	<u>47,663</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of programme related investments	60,000	60,000	–	–
Other income	449	449	16	16
Coronavirus Job Retention Scheme	–	–	1,780	1,780
	<u>60,449</u>	<u>60,449</u>	<u>1,796</u>	<u>1,796</u>

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Shop costs	56,270	56,270	42,826	42,826
Grooming	43,945	43,945	23,878	23,878
Fundraising events	1,269	1,269	1,020	1,020
Charity Store - Banbridge	81,742	81,742	79,182	79,182
Charity Store - Lurgan	77,803	77,803	27,045	27,045
	<u>261,029</u>	<u>261,029</u>	<u>173,951</u>	<u>173,951</u>

11. Investment costs

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Premises expenses - Bessbrook	8,253	8,253	15,927	15,927
Stockbroker Fees	4,500	4,500	3,577	3,577
	<u>12,753</u>	<u>12,753</u>	<u>19,504</u>	<u>19,504</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Prevention of cruelty and relief of suffering	374,442	132,241	506,683	428,930
Veterinary	281,733	–	281,733	310,014
Wildlife Rescue	53,657	–	53,657	49,736
Animal Care	119,740	–	119,740	110,236
Special Investigations	95,702	–	95,702	71,594
Animal Welfare Advocacy	35,244	–	35,244	25,175
Governance costs	–	59,384	59,384	46,436
	<u>960,518</u>	<u>191,625</u>	<u>1,152,143</u>	<u>1,042,121</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Prevention of cruelty and relief of suffering		
<i>Activities undertaken directly</i>		
Wages & salaries	162,585	150,689
Employer's NIC	44,574	37,328
Employer Pension	12,442	10,440
Rent & rates	171	651
Light & heat	20,556	13,070
Staff recruitment	4,707	–
Bad Debt	764	742
Telephone	21,158	13,823
Other office costs	451	–
Depreciation	85,577	88,279
Other staff costs	2,808	–
Publicity, fundraising and support	11,680	6,446
Subscriptions	1,433	1,491
General expenses	1,641	1,363
Staff Travel & Subsistence	3,895	1,538
	<u>374,442</u>	<u>325,860</u>
Veterinary Services	281,733	310,014
Wildlife Rescues	53,657	49,736
Rehoming Animal Care	119,740	110,236
Special Investigations Unit	95,702	71,594
Animal Welfare Advocacy	35,244	25,175
	<u>586,076</u>	<u>566,755</u>
Support costs		
Wages & salaries	32,103	30,831
Rent & rates	–	39
Light & heat	1,082	683
Repairs & maintenance	23,004	18,446
Insurance	26,182	18,324
Cleaning materials & consumables	5,481	4,029
Health Insurance	3,392	3,868
Telephone	1,114	407
Printing, postage & stationery	14,514	10,451
Sundry expenditure	7,656	3,650
Staff training	17,713	12,342
	<u>132,241</u>	<u>103,070</u>
Governance costs		
Accountancy fees	1,729	1,627
Audit fees	7,911	7,884
Legal and other professional fees	23,834	14,276
Costs of trustees' meetings	1,611	1,047
Bank interest and charges	24,299	21,602
	<u>59,384</u>	<u>46,436</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on listed investments	<u>(63,914)</u>	<u>(63,914)</u>	<u>10,716</u>	<u>10,716</u>

14. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	98,551	101,143
Fees payable for the audit of the financial statements	<u>7,911</u>	<u>7,884</u>

15. Staff costs

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

	2023 £	2022 £
Wages and salaries	599,781	511,593
Social security costs	44,574	37,328
Employer contributions to pension plans	19,390	15,817
Other employee benefits	<u>2,279</u>	<u>2,997</u>
	<u>666,024</u>	<u>567,735</u>

The average head count of employees during the year was 34 (2022: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - type 1	<u>34</u>	<u>25</u>

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £121,973 (2022:£115,668).

16. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022:£nil).

They were reimbursed travel expenses during the year totalling £24 (2022: £Nil).

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Tangible fixed assets

	Freehold property £	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost						
At 1 Apr 2022	766,913	571,788	62,372	418,891	61,569	1,881,533
Additions	–	24,785	–	20,506	5,342	50,633
At 31 Mar 2023	<u>766,913</u>	<u>596,573</u>	<u>62,372</u>	<u>439,397</u>	<u>66,911</u>	<u>1,932,166</u>
Depreciation						
At 1 Apr 2022	76,690	391,718	59,071	328,795	44,251	900,525
Charge for the year	15,338	41,761	2,264	30,467	8,721	98,551
At 31 Mar 2023	<u>92,028</u>	<u>433,479</u>	<u>61,335</u>	<u>359,262</u>	<u>52,972</u>	<u>999,076</u>
Carrying amount						
At 31 Mar 2023	<u>674,885</u>	<u>163,094</u>	<u>1,037</u>	<u>80,135</u>	<u>13,939</u>	<u>933,090</u>
At 31 Mar 2022	<u>690,223</u>	<u>180,070</u>	<u>3,301</u>	<u>90,096</u>	<u>17,318</u>	<u>981,008</u>

18. Investments

	Listed investments £	Investment properties £	Total £
Cost or valuation			
At 1 April 2022	1,362,367	366,250	1,728,617
Additions	14,565	29,313	43,878
Disposals	(2,200)	(120,000)	(122,200)
Fair value movements	(63,914)	–	(63,914)
At 31 March 2023	<u>1,310,818</u>	<u>275,563</u>	<u>1,586,381</u>
Impairment			
At 1 April 2022 and 31 March 2023			<u>–</u>
Carrying amount			
At 31 March 2023	<u>1,310,818</u>	<u>275,563</u>	<u>1,586,381</u>
At 31 March 2022	<u>1,362,367</u>	<u>366,250</u>	<u>1,728,617</u>

All investments shown above are held at valuation.

Investment properties

The investment properties at Divernagh Road, Bessbrook and Oldpark Road, Belfast are held at fair value. The fair value of these properties are reviewed annually by trustees.

Financial assets held at fair value

The listed investments are valued by Davy Private Clients UK, Belfast and held at market value.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Stocks

	2023	2022
	£	£
Raw materials and consumables	50,796	42,626

20. Debtors

	2023	2022
	£	£
Trade debtors	2,523	2,691
Prepayments and accrued income	41,362	19,746
Other debtors	2,200	44,768
	<u>46,085</u>	<u>67,205</u>

21. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	50,315	51,623
Trade creditors	53,165	34,626
Accruals and deferred income	36,055	14,196
Social security and other taxes	8,354	17,572
Net wages	929	–
Pension	6,374	6,712
	<u>155,192</u>	<u>124,729</u>

22. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	366,625	400,491

Included within creditors: amounts falling due after more than one year is an amount of £212,694 (2022: £257,774) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

23. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,390 (2022: £15,817).

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	1,994,496	2,065,869	(1,384,785)	(410,744)	(63,914)	2,200,922
Development Fund	589,256	–	–	410,744	–	1,000,000
	<u>2,583,752</u>	<u>2,065,869</u>	<u>(1,384,785)</u>	<u>–</u>	<u>(63,914)</u>	<u>3,200,922</u>

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	1,777,651	1,560,368	(1,204,239)	(150,000)	10,716	1,994,496
Development Fund	470,593	–	(31,337)	150,000	–	589,256
	<u>2,248,244</u>	<u>1,560,368</u>	<u>(1,235,576)</u>	<u>–</u>	<u>10,716</u>	<u>2,583,752</u>

The Trustees have set aside £1m to a designated fund for the development of the Charity's services across Northern Ireland, of which no spend was allocated in the 22/23 year with £60,744 to date, to expand the Special Investigations Unit, enhance our work in animal welfare advocacy and improve our kennelling facilities.

Restricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
DFC -Jobstart	–	41,140	(41,140)	–	–	–

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
DFC -Jobstart	–	–	–	–	–	–

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

25. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	933,090	933,090
Investments	1,586,381	1,586,381
Current assets	1,203,268	1,203,268
Creditors less than 1 year	(155,192)	(155,192)
Creditors greater than 1 year	(366,625)	(366,625)
Net assets	3,200,922	3,200,922

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	981,008	981,008
Investments	1,728,617	1,728,617
Current assets	399,347	399,347
Creditors less than 1 year	(124,729)	(124,729)
Creditors greater than 1 year	(400,491)	(400,491)
Net assets	2,583,752	2,583,752

26. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023 £	2022 £
Financial liabilities measured at amortised cost		
Loan payable falling due within 1 year	50,315	36,339
Loan payable falling due in more than 1 year but less than 5 years	153,931	158,001
Loan payable falling due after 5 years	212,694	247,774
	<u>416,940</u>	<u>442,114</u>

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Newry, County Down".

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

27. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	289,516	816,871	1,106,387
Debt due within one year	(51,623)	1,308	(50,315)
Debt due after one year	(400,491)	33,866	(366,625)
	<u>(162,598)</u>	<u>852,045</u>	<u>689,447</u>

28. Related parties

There were no related party transactions in the year.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	102,716	118,030
Gift Aid	7,000	3,394
Legacies	1,257,544	878,837
Subscriptions	6,442	4,620
	<u>1,373,702</u>	<u>1,004,881</u>
Charitable activities		
Veterinary services	271,202	310,173
Contract Income	3,770	2,611
DFC	41,140	–
	<u>316,112</u>	<u>312,784</u>
Other trading income activities		
Fundraising events	8,873	6,302
Pet supplies shop sales	51,200	50,185
Grooming	42,634	28,883
Charity store	198,569	107,874
	<u>301,276</u>	<u>193,244</u>
Investment income		
Income from investment properties	37,043	36,831
Income from listed investments	17,322	9,822
Bank interest and dividends	1,105	1,010
	<u>55,470</u>	<u>47,663</u>
Other income		
Gain on disposal of programme related investments	60,000	–
Other income	449	16
Coronavirus Job Retention Scheme	–	1,780
	<u>60,449</u>	<u>1,796</u>
Total income	<u><u>2,107,009</u></u>	<u><u>1,560,368</u></u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Costs of other trading activities		
Shop costs		
Wages and salaries	18,704	9,298
Pension costs	309	106
Light & heat	1,377	855
Shop costs - repairs & maintenance	–	56
Marketing and advertising	485	136
Shop costs - other office costs	–	106
Shop expenditure	<u>35,395</u>	<u>32,269</u>
	<u>56,270</u>	<u>42,826</u>
Grooming		
Wages and salaries	38,165	22,072
Pension costs	455	338
Light & heat	669	416
Consumables	<u>4,656</u>	<u>1,052</u>
	<u>43,945</u>	<u>23,878</u>
Fundraising events		
Fundraising events	<u>1,269</u>	<u>1,020</u>
Charity Store - Banbridge		
Wages & salaries	31,596	31,123
Pension costs	506	418
Rent	22,092	21,834
Rates & water	78	–
Light & heat	7,722	5,231
Repairs & maintenance	20	1,273
Motor vehicle expenses	3,328	5,435
Telephone	448	510
Other costs	5,289	3,189
Depreciation	<u>9,328</u>	<u>9,326</u>
Carried forward	<u>80,407</u>	<u>78,339</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Brought forward	80,407	78,339
Stationery costs	<u>1,335</u>	<u>843</u>
	<u>81,742</u>	<u>79,182</u>
Charity Store - Lurgan		
Salaries- Gross	44,820	13,229
Salaries- Pension	675	235
Rent	13,750	2,500
Light and Heat	7,877	4,522
Repairs & maintenance	1,723	480
Motor Expenses	3,930	1,312
Telephone	551	128
Advertising and Promotion of Events	211	917
Depreciation	3,646	3,538
Stationery	<u>620</u>	<u>184</u>
	<u>77,803</u>	<u>27,045</u>
Costs of other trading activities	<u>261,029</u>	<u>173,951</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Prevention of cruelty and relief of suffering		
<i>Activities undertaken directly</i>		
Wages & salaries	162,585	150,689
Employer's NIC	44,574	37,328
Employer Pension	12,442	10,440
Rent & rates	171	651
Light & heat	20,556	13,070
Staff recruitment	4,707	–
Bad Debt	764	742
Telephone	21,158	13,823
Other office costs	451	–
Depreciation	85,577	88,279
Other staff costs	2,808	–
Publicity, fundraising and support	11,680	6,446
Subscriptions	1,433	1,491
General expenses	1,641	1,363
Staff Travel & Subsistence	3,895	1,538
	<u>374,442</u>	<u>325,860</u>
<i>Support costs</i>		
Wages & salaries	32,103	30,831
Rent & rates	–	39
Light & heat	1,082	683
Repairs & maintenance	23,004	18,446
Insurance	26,182	18,324
Cleaning materials & consumables	5,481	4,029
Health Insurance	3,392	3,868
Telephone	1,114	407
Printing, postage & stationery	14,514	10,451
Sundry expenditure	7,656	3,650
Staff training	17,713	12,342
	<u>132,241</u>	<u>103,070</u>
Veterinary		
<i>Activities undertaken directly</i>		
Wages and salaries	152,130	146,399
Pension costs	2,803	2,364
Prescription food	2,279	2,997
Subscriptions	2,381	1,352
Repairs and maintenance	5,548	–
Insurance	815	815
Drugs	52,583	61,266
Marketing and advertising	–	154
Consumables	15,883	16,392
	<u>234,422</u>	<u>231,739</u>
Carried forward	234,422	231,739

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Brought forward	234,422	231,739
Software costs	3,354	3,145
Locum costs	25,710	51,155
Microchipping	764	1,428
Cremation	6,178	6,288
Fees & Medicines	11,305	16,259
	<u>281,733</u>	<u>310,014</u>
Wildlife Rescue		
<i>Activities undertaken directly</i>		
Wages/Salaries	28,647	30,325
Pension costs	460	519
Veterinary Care - wildlife rescue	8,257	3,457
Motor Vehicle Expenses	10,956	7,674
Other office costs	2,107	967
Veterinary Vouchers	3,230	6,794
	<u>53,657</u>	<u>49,736</u>
Animal Care		
<i>Activities undertaken directly</i>		
Wages/Salaries	67,306	58,055
Pension costs	1,193	984
Veterinary Care - rehoming animals	51,241	51,159
General	–	38
	<u>119,740</u>	<u>110,236</u>
Special Investigations		
<i>Activities undertaken directly</i>		
Wages/Salaries	23,725	19,572
Pension costs	547	413
Repairs & maintenance	199	–
Insurance	71	–
Third Party Contractor	57,672	43,784
Motor Expenses	11,080	5,636
Telephone	634	455
General costs	1,774	1,734
	<u>95,702</u>	<u>71,594</u>
Animal Welfare Advocacy		
<i>Activities undertaken directly</i>		
Printing	5,046	951
Professional Fees	15,996	434
Professional Subscriptions	11,526	14,402
Marketing and Advertising	2,676	9,388
	<u>35,244</u>	<u>25,175</u>
Carried forward	35,244	25,175

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Brought forward	35,244	25,175
	<u>35,244</u>	<u>25,175</u>
Governance costs		
Accountancy fees	1,729	1,627
Audit fees	7,911	7,884
Legal and other professional fees	23,834	14,276
Costs of trustees' meetings	1,611	1,047
Bank interest and charges	24,299	21,602
	<u>59,384</u>	<u>46,436</u>
Expenditure on charitable activities	<u>1,152,143</u>	<u>1,042,121</u>
Net (losses)/gains on investments		
Gains/(losses) on listed investments	<u>(63,914)</u>	<u>10,716</u>
Net income	<u>617,170</u>	<u>335,508</u>

Ulster Society for the Prevention of Cruelty to Animals (USPCA)

Northern Ireland - Charity number 102755

Annual report



ANNUAL REPORT

31 March 2023



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FOREWORD FROM OUR CHAIRPERSON

I am extremely proud of the charity’s achievements over 2022-2023 which are a testament to its strength and resilience. It also signifies the tremendous commitment and creativity of our people, the staff and the volunteer team.

Throughout our long history, the USPCA has always supported vulnerable animals when they are most in need. We have been working to prevent cruelty to animals since 1836.

Animals enrich and improve all our lives, and their lives are important in themselves. They are a vital part of the fragile ecosystem and world we all share. Most people recognise their importance, value, and vulnerability. How well or how badly we treat animals is in our hands, they are at our mercy and need our help. That’s why the USPCA came into being nearly two centuries ago and is still championing animal welfare today.

I would like to record my thanks, on behalf of the Board of Trustees, to Brendan Mullan, who stood down from his role as Chief Executive and to Colleen Tinnelly, Chief Operating Officer who left the charity, for their significant contribution and for their many years of service at the charity. We are particularly grateful to Brendan and Colleen for successfully steering the charity through key periods of change, with the unwavering support of our colleagues right across the charity.

We have clear and ambitious plans for the year ahead. We rely on donations to fund our vital work. Monthly donations, one-off donations, fundraising events, leaving money in Wills, joining as a member; it all counts. Donations enable us to provide expert care and support to the animals in our centre, alongside continuing our campaigning, outreach and education work and special investigations.

Finally, I want to say a special thank you to my fellow Board Trustees, all of whom devoted much time and effort to the charity throughout the year. As we look forward to the USPCA's next chapter, we are confident that we have the foundations required to continue achieving long-term, positive change for all animals across Northern Ireland.

A handwritten signature in black ink, appearing to read 'John Farrell', written in a cursive style.

Dr John Farrell
Chair



FOREWORD FROM OUR CHIEF EXECUTIVE

I took up my new leadership role as the Chief Executive in January 2023. The transition into this role was made all the easier thanks to my predecessors Brendan Mullan and Colleen Tinnelly, who were extremely generous in sharing their wisdom, time and experience with me. The wider staff team have also been exceptional, together with the support of the Board, who have provided wise counsel.

I am incredibly proud of all we achieved in 2022-2023. It is a testament to our team of colleagues and volunteers who delivered so much for the animals across Northern Ireland.

Advancing animal welfare is a partnership. I am grateful to our supporters, partners, volunteers and members; enabling us to do what we do best, rescuing and rehabilitating animals, whilst also providing a strong voice to help change and improve legislation.

It is disappointing that Northern Ireland is still without a functioning Executive, the implications of which are far-reaching across society. There is considerable work to be done to address the animal welfare legislative deficit. For that to happen, we need our politicians to form a government. In the meantime, we will focus on our work through the All-Party Group for Animal Welfare, and highlight stories through the media, to keep a strong focus on animals.

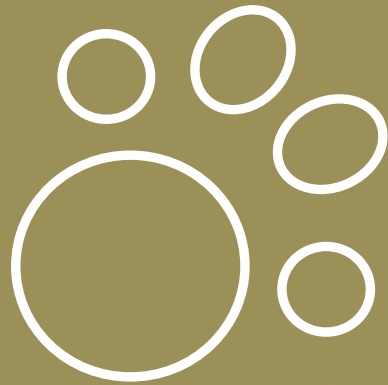
All that we have achieved over the course of the past year is thanks to our brilliant and passionate staff team. Our Board, who invest their time, expertise and skills: helping drive us forward and keep strong governance to the forefront. Our volunteers, whose commitment, enthusiasm and energy towards making a difference in animal welfare never fails to amaze me. Thank you all.

I would like to thank our staff, Board, volunteers and supporters who continue to work so hard and with such commitment to our charity.

Ultimately, we want to reach a time when animals no longer need our help and voice. Until we fulfil our dream of every animal being treated with respect and kindness, we will remain steadfast in our mission to ensure no animal is left behind.

A handwritten signature in black ink, appearing to read 'Nora Smith'.

Nora Smith
Chief Executive



WHAT WE DO



For nearly two centuries the USPCA has been championing animal welfare.

We primarily focus on rescuing, rehabilitating, and rehoming or releasing animals across Northern Ireland. We have been on hand to protect animals and prevent cruelty for almost two hundred years.

- We champion animal welfare and encourage respect and kindness for animals across society.
- We campaign and advocate for legislative and government policy change that advances animal welfare.
- We educate people of all ages about the welfare of animals.
- We help to bring those who abuse animals to justice through our special investigation work.
- We are proud to be at the forefront of preventing cruelty to animals.
- We care for, rescue, rehabilitate, release, and rehome animals across NI.

Vision

Our vision is:

“A society where all animals are respected and free of unnecessary suffering.”

Mission

Our mission continues to reflect the originating objectives of our founders:

“The prevention of cruelty to animals, the relief of suffering in animals and the advancement of animal welfare.”

Values

The USPCA is **independent** and **objective** in the pursuit of its founding principle – the relief of suffering in animals.

The USPCA delivers its services with **integrity** and **openness**, building trust with service users and stakeholders.

The USPCA staff and volunteers are **passionate** and **committed** in their support of animal welfare and the relief of animal suffering; and strive for **excellence** in the delivery of our services.

Strategic Objectives to March 2026

In pursuit of its vision and mission, the charity’s strategic objectives for the three years are:

- To take a leadership role in the advancement of animal welfare in Northern Ireland.
- To enhance and extend the reach of the charity’s services across Northern Ireland.
- To strengthen the charity’s financial structure through developing a social enterprise business model.
- To be a valued partner of statutory and voluntary organisations.
- To enhance the public understanding, knowledge and appreciation of the work of the USPCA.
- To maintain a robust governance and operational structure to deliver the charity’s objectives effectively.

Veterinary
Services
carried out:

6,974 & **503**
CONSULTATIONS SURGERIES



383 PETS
REHOMED
OR
REUNITED
WITH
THEIR
OWNERS



1,672
ANIMALS
GROOMED



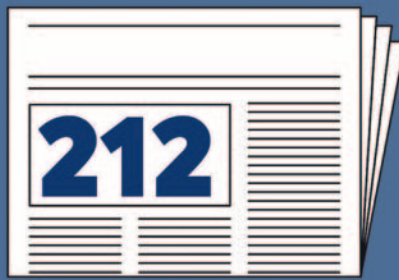
427

WILDLIFE
RESCUES*



*ALMOST DOUBLE
ON LAST YEAR!

5,846
FOOD PARCELS
ISSUED



REGIONAL MEDIA
ARTICLES



441

ANIMALS NEUTERED
AND SPAYED

74 NEW
MEMBERS



261 ORGANISED CRIME REPORTS
PASSED TO ENFORCEMENT
AGENCIES



THE YEAR IN REVIEW

DEDICATED TO THE PREVENTION OF CRUELTY TO ANIMALS

Thank you to past staff members

A special mention to Brendan Mullan for his six years of service, who stood down from his role as Chief Executive and Colleen Tinnelly, who undertook the role of Chief Operating Officer for nine and a half years. We thank Brendan and Colleen for their significant contribution and for their many years of service to the charity. Thank you for your leadership and commitment to the USPCA.



Brendan Mullan Chief Executive

Brendan served an exemplary six years at the USPCA, navigating the charity through monumental change and allowing the USPCA to reach new heights in the service of advancing animal welfare in Northern Ireland.



Colleen Tinnelly Chief Operating Officer

Colleen was at the front and centre of a range of programmes and projects to help propel the USPCA as NI's leading animal welfare charity. She helped steer the organisation through considerable development, which made her the deserving recipient of the 'Leading Change' CO3 Award.



BECOME A MEMBER



Join the USPCA as a member from only £2.50 a month or £25 annually and help us create a stronger voice for animals in Northern Ireland.

Sign up today!

✉ membership@uspca.co.uk

☎ 028 3025 1000

🌐 www.uspca.co.uk





LEGACIES AND BEQUEATHMENTS

Legacy giving is when people leave a gift to us in their Will. We want to say a special posthumous thank you to the 23 people who so kindly left us a gift in their Will this year.

Gifts in Wills represented our largest fundraising stream, generating £1.2 million in the 2022/23 financial year. This is an increase of over £320,000 from the previous year.

We are forever grateful to all those who so generously bequeathed to our charity this year.

- Their gifts help us ensure a better future for every animal that comes into our care.
- Their gifts enable us to provide support and care to animals who are vulnerable.
- Their gifts strengthen our campaigning voice, helping us provide a stronger voice for animals.
- Their gifts enable us to disrupt and dismantle organised animal cruelty.

THE USPCA RELIES ON GENEROUS DONATIONS FROM THE PUBLIC TO CONTINUE ITS WORK IN RELIEVING SUFFERING AND PREVENTING CRUELTY TO ALL ANIMALS, AS WELL AS IMPROVING ANIMAL WELFARE ACROSS NORTHERN IRELAND. WE RECEIVE NO GOVERNMENT FUNDING, SO WE ARE EXTREMELY GRATEFUL FOR EVERY DONATION WE RECEIVE. LEGACY BEQUESTS MAKE A PROFOUND IMPACT AT THE USPCA AND ALLOW US TO WORK TOWARDS A FUTURE WHERE NO ANIMAL GETS LEFT BEHIND.





We would like to record our deepest thanks to those who have remembered the USPCA in their will:

Late Wesley Edward Wilson – Armagh
 Late Rosaleen Joan Devlin – Moneymore
 Late Malcolm Harry Smith – Halstead, Essex
 Late Harry Stripe – Belfast
 Late Arthur Desmond Whitters – Belfast
 Late Alice Joan Scattergood – Belfast
 Late Mary Brennan – County Down
 Late David P Barr – Belfast
 Late Dorothy Ann Ervine – Lurgan
 Late Fanny Jean Deazley – Dromore
 Late Margaret Johnston – Dromore
 Late Nora Mary Smith – Omagh

Late Joy Dobbin – County Armagh
 Late Moyna Patterson Field – Belfast
 Late Elizabeth Mary Bacon – Portstewart
 Late Dr M Knight – Dunmurry
 Late Robert Shields Derby – Dromore
 Late Kathleen Watt – County Tyrone
 Late Eleanor Jackson Houston – Belfast
 Late Peter Michael la Grue – Hollywood
 Late Jean Catherine Hall – Craigavon
 Late Anna Georgina McAllister – Killyleagh
 Late Michael Peter Mallon – Omagh

Their legacies help us to create a better future for animals. Thank you.

WE RECEIVE NO GOVERNMENT FUNDING AND RELY HEAVILY ON LEGACIES TO CARRY OUT OUR VITAL WORK. IF YOU HAVE A PASSION FOR ANIMALS AND WISH TO HELP THOSE IN NEED, CONSIDER REMEMBERING THE USPCA IN YOUR WILL. BY DOING SO, YOU WILL BE THERE FOR ANIMALS WHEN THEY NEED YOUR HELP.



For more information on leaving a gift in your Will, visit www.uspca.co.uk/leave-a-gift-in-your-will, email enquiries@uspca.co.uk or call 028 3025 1000.

RESCUE AND REHOMING

Rehoming stories

Our Animal Welfare and Rehoming Team were hard at work this year, rehoming **298 companion animals.**

Every pet that comes into the USPCA is checked by a member of our highly experienced vet team. After a thorough assessment process and any required medical treatment (including vaccinations and neutering when needed) is completed, the animal goes into the care of our Rehoming Team.

We try our best to get as much information on animals coming into the centre as possible before admission, however in some cases very little is known, or the animals are simply abandoned. In our care, each animal is cared for by our dedicated team of staff and volunteers in the Rehoming Centre until they are ready to be put forward for rehoming.

Once we decide the pet is suitable for rehoming, we place their information on our website and use our social media platforms to provide as much information as possible. In some cases, the rehoming process can take a matter of days but for others, it may be many months. There is no time limit on how long we care for an animal. **They stay with us until they find their new loving home.**

Every animal is assessed on their behaviour and suitability for their potential new owner, in order to carefully match pets to their forever homes. We also issue four weeks-free pet insurance at the time of adoption, to give owners that extra peace of mind during the initial stages. In addition to our pet rehoming, we partner with Newry and Mourne Local Council providing temporary accommodation for stray pets. Through this service we were able to reunite 80 dogs and five cats with their owners.



Meet a few of the wonderful 298 pets we rehomed this year. We could not have helped these animals get the treatment and care they needed before being rehomed without the generosity of our supporters and our wonderful volunteers.



Cheeko

Cheeko was admitted in May 2022 as a stray cat who had a broken rib. After recovering from this, he developed stress-related issues. He was with us for 9 months before finally being adopted in February 2023.

Flint

Flint entered the centre in May 2022. He was with us for 7 months before being adopted in January 2023. He now enjoys going on holidays to Scotland with his family and trips to the beach!



Buster

Buster joined us in November 2022 as a 12 week old puppy who needed to find a new home. He was full of mischief and loved people, and as a result, it didn't take him long to find his new home just a few weeks later in December 2022.



Jake and Frank

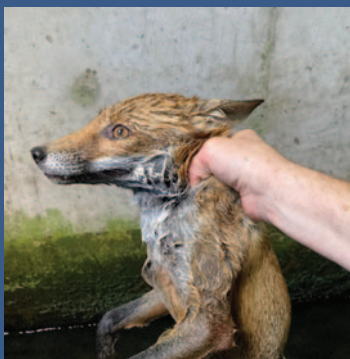
Jake and Frank were brought in together through social rehoming at the start of April 2022. They were with us for 147 days before finding their new home together in August 2022.



RESCUE AND REHOMING

Wildlife Case Studies

Fox Trapped in Tank



Thanks to members of the public contacting the USPCA to report wild animals that were injured or at risk of harm; this year we conducted an incredible

427 wildlife rescues: almost double the number of the previous year.

In August, our Wildlife team got a call from the Wastewater Treatment Works in Dunmurry about a fox trapped in one of their tanks. The fox had made its way into an area full of water and where all the tanks were connected. The poor animal fox was exhausted trying to keep afloat, thankfully our intrepid Wildlife Officer, Phil, went in and retrieved her. With our help, she was uninjured and we were able to release her on-site.

Grey Heron in Distress

In November, we received a phone call from a member of the public reporting that a grey heron was in distress and hanging from a tree in the Newry area. Immediately, two USPCA Wildlife Officers attended the scene. With a cherry picker being required to conduct the rescue, Kelly's Point Hire in Warrenpoint kindly offered one free of charge. This enabled our Wildlife Officer to reach the bird and return it into our care.

Upon inspection, the heron was found to not only have an injury to its ankle from fishing wire, but it also had a fishing hook lodged in its throat. Sadly, the bird passed away from its injuries, however, its suffering could have been prolonged had the concerned member of the public not contacted us.



Unfortunately, our Wildlife and Veterinary teams regularly see injuries caused to animals as a result of discarded fishing tackle. We would urge the public to dispose of material like this properly.

We rescued, rehabilitated and released several hedgehogs and well over 100 birds during the year, with the support of our wildlife volunteers right across Northern Ireland. We also issued 852 separate payments to vets across the country to help them treat wildlife brought in by our volunteers and members of the public. Without the generosity of our supporters, we could not have funded this vital work.



KEY PARTNERSHIPS

In coalition with other animal welfare organisations and wider stakeholders, we can achieve more together than we can alone. Sharing knowledge, sharing expertise and providing a collective voice to campaign on a wide range of issues is integral to our approach at USPCA.

Northern Ireland Companion Animal Welfare Group (NICAWG)

Northern Ireland Companion Animal Welfare Group (NICAWG) is a sector group that brings together specific expertise and focus, with the aim of improving the welfare of companion animals in Northern Ireland. Established in 2019, the group includes:

1. Assisi Animal Sanctuary
2. Dogs Trust
3. Cats Protection
4. Mid Antrim Animal Sanctuary
5. PDSA
6. USPCA

In 2022, the USPCA took on the role of Chair of NICAWG. Collectively we provide services and support for thousands of companion animals across Northern Ireland, including but not limited to pet care clinics, rehoming services, community and school education. Collectively, NICAWG's voice advances and champions animal welfare across Northern Ireland.

Northern Ireland Badger Group

Now in its fourth year, Operation Brockwatch is a partnership between the Northern Ireland Badger Group and the USPCA. Its primary focus is to protect our badger population and their setts from badger persecution. As a crime prevention strategy, it has effectively protected a growing number of setts across Northern Ireland by installing field cameras that operate 24/7. In addition, signage at setts acts as a strong deterrent. Through a growing network of volunteers, Operation Brockwatch continues to grow in strength.

Eurogroup for Animals

Eurogroup for Animals is the leading voice for animal welfare in the European Union, providing a voice for the billions of animals kept in laboratories, farms and homes or living in the wild. Eurogroup for Animals represents 96 animal advocacy organisations in Europe and beyond. As the pan-European animal protection organisation, the primary focus of Eurogroup for Animals is to work in the interest of animals towards a society in which they are valued and respected as sentient beings. Through this coalition, we are able to learn and share with a wide range of animal welfare organisations and provide a collective voice to lobby for change. Recent campaigns include encouraging protection for farmed animals, protection for indigenous wildlife and use of animals in science.



CHAMPIONING ANIMAL WELFARE

The absence of a functioning Assembly over the past 12 months has not deterred our campaigning and advocacy work. We have worked hard to ensure animal welfare priorities stay high on the agenda of our local politicians. Our engagement with our local politicians, MLAs and Local Councillors remains a key priority.

There is substantial work to be done in order to advance our vision for animals in Northern Ireland. As it stands, we are significantly behind England, Wales, Scotland and the Republic of Ireland on key legal animal welfare protections. Strong legislation and policy are needed to underpin our mission to prevent cruelty, relieve unnecessary suffering and advance animal welfare. The work we have done over the past 12-months includes:

All-Party Group for Animal Welfare

We continue our support for the All-Party Group (APG) for Animal Welfare. As the Secretariat we provide support, advice and expertise to improve and advance animal welfare. The Group held five meetings this year, providing a platform to inform and debate.

The APG is primarily focussed on:

- A Banned Offenders Register: ensuring those banned for abusing animals adhere to the ban. As it stands no central list is available for enforcement agencies to ensure compliance.
- Lucy's Law: banning third-party sale of pups under six months old and greater controls for the online sale of pups and dogs.
- Banning Hunting with Dogs: Northern Ireland is the only part of the UK where hunting with dogs remains legal.
- Regulation of animal businesses: introducing minimum standards regulations for animal shelters, mobile exhibits, doggy day care and groomers.
- Banning Wild Animals in Circuses: Northern Ireland is the only part of the UK where this remains legal.
- Compulsory Microchipping of Owned Cats: to enhance traceability in the case of theft and to help reunite lost or stolen animals with their owners.

Political Conferences

We attended a range of political party conferences over the year, providing us with the opportunity to speak on a range of animal welfare issues and campaigns, with politicians, their members and voluntary sector organisations.



CHAMPIONING ANIMAL WELFARE

The USPCA Manifesto

Aligning with the formation of the All-Party Group, we have the USPCA Animal Welfare Manifesto which sets the scene of animal welfare in Northern Ireland. It highlights the shortfall in Northern Ireland's current legislation. The Manifesto provides a roadmap to advancing animal welfare issues, helping bring Northern Ireland in line with the rest of the UK and ROI.

Our updated Manifesto sets out our key priorities and demands. It highlights the significant gaps in legislation, whilst also putting forward genuine opportunities to advance animal welfare. To realise these opportunities, we need political leadership to drive the changes, starting with a restored devolved government. We also need our enforcement agencies to take a more proactive approach, responding to complaints and concerns with more efficiency.

Our key demands:

- The introduction of Lucy's Law to Northern Ireland: banning the third-party sale of puppies under six months old to tackle rogue puppy traders.
- Seeking greater controls on selling puppies online in order to tackle the illegal and cruel puppy dealers.
- Badgers & bovine TB: providing an informed and balanced view to avoid the indiscriminate culling of this protected species.
- The introduction of a Register of Banned Animal Welfare Offenders: to reduce reoffending by those banned from keeping animals.
- Improving the effectiveness of animal welfare enforcement in order to advance animal welfare.
- Recognising developments in the business of animals: updating licencing regulations to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
- Banning wild animals in circuses: protecting these special animals from needless abuse.
- Banning hunting with dogs: ending the cruelty inflicted on defenceless wildlife.
- Compulsory microchipping of cats: enhancing traceability and reuniting lost or stolen animals with their owners.
- The risks to animal welfare of Brexit: highlighting the key animal welfare issues which must be considered in any post-Brexit trade agreement.
- Disposal orders: a change to existing legislation would provide the enforcement agencies with the relevant powers to rehome animals after 21 days.
- Stronger sentences relating to Animal Welfare cases: rewriting the current sentencing guidelines to provide the courts with new aggravating factors to dispense stronger sentences to those who commit animal welfare offences.



CHAMPIONING ANIMAL WELFARE



Research Report - Badger Baiting in Northern Ireland

Closely linked to our campaigning work is the publication of research reports which provide an opportunity to look at specific areas of organised animal welfare crimes. In March 2023, we launched ‘Badger Baiting in Northern Ireland’, a report which was the accumulation of research and information gathered by the Special Investigations Unit over a two-year period. It provided a harrowing picture of the true scale of badger baiting in Northern Ireland. Badger baiting involves the digging out and killing of badgers by dogs. A small terrier dog wearing a radio collar is sent below ground into a sett. Once the dog has located a badger, the offenders dig down until they reach the dog and badger. The badger is then pulled from the sett, often disabled, and thrown to larger dogs which are allowed to kill it.

The research revealed that there are more than 150 individuals who are believed to be engaged in the persecution of badgers. Many will offend on a regular basis (at least weekly), while others will engage in badger baiting on a less frequent scale. Yet at the time of writing the report, only three people had been convicted of offences relating to killing or injuring wild animals in Northern Ireland since 2011.

WE HAD 100+ STAKEHOLDERS AT THE LAUNCH OF THE REPORT, PROVIDING A PLATFORM TO HIGHLIGHT THE SCALE OF THE PROBLEM AND CALLING FOR A NUMBER OF RECOMMENDATIONS TO BRING THESE HORRIFIC ACTS OF ANIMAL CRUELTY TO AN END.



STOPPING ORGANISED ANIMAL CRUELTY CRIMES

The Special Investigations Unit (SIU) work tirelessly to expose serious crimes against animals to help bring those guilty to justice. With years of experience between them and backgrounds including police, security and animal welfare, the Unit boasts a wealth of hard-earned knowledge and expertise.

Over the course of the past 12 months the team prioritised investigations into the following:

- Badger Persecution; with a specific focus on badger baiting
- The Puppy Trade (involving the breeding, importation, transportation, and trade of dogs).

The team also investigated the following areas of organised animal cruelty:

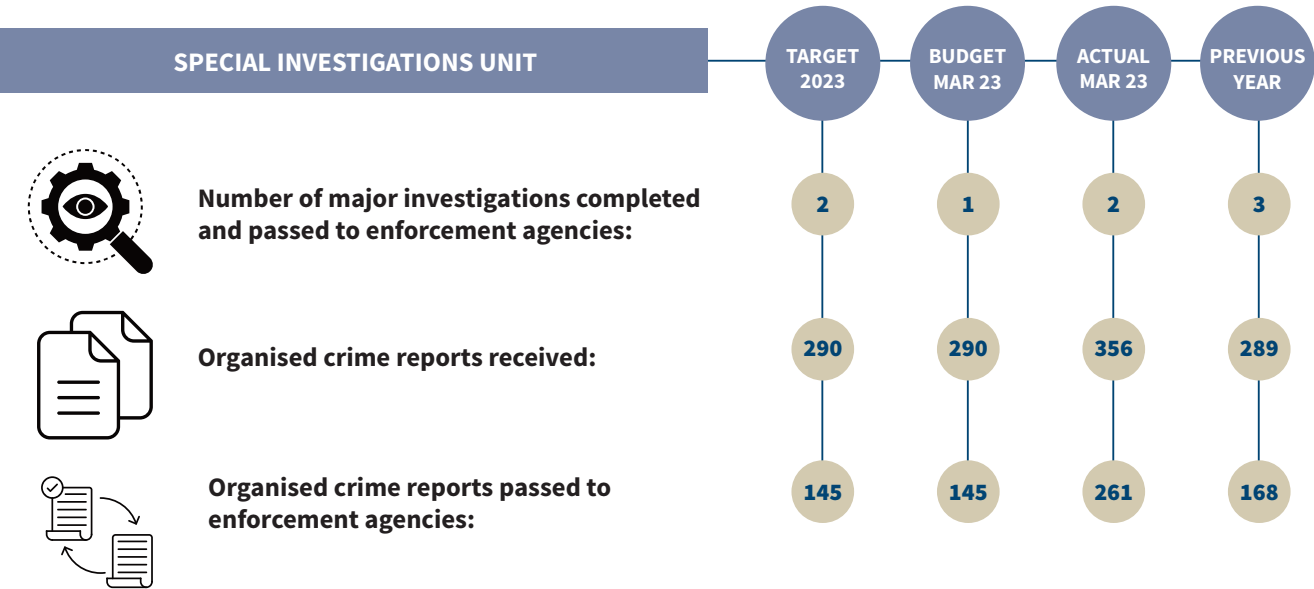
- Hunting animals with dogs
- The Bully Community and links to ear cropping
- Canine Fertility Clinics
- Dog Fighting
- Cock Fighting
- Carted Stag Hunting
- Other welfare issues, including the trade in exotic animals.

The team takes a proactive and intelligence-led approach to identify, investigate, and highlight animal cruelty. Ultimately the SIU’s aim is to disrupt and stop those involved in the most horrific organised animal cruelty crimes. The USPCA defines organised animal cruelty as:

“When the USPCA has an honest belief that one or more persons are engaged in any joint activity, where animal cruelty or a severe adverse effect on animal welfare has occurred, is likely or is expected. The animal cruelty or severe adverse effect on animal welfare may be an intended or unintended outcome of the joint activity.”

The Special Investigations Unit also worked in partnership with Naturewatch Foundation, The League against Cruel Sports, World Horse Welfare, ISPCA, RSPCA and SSPCA to forward and share information and intelligence to help stop and disrupt animal cruelty crimes.

The charity’s continued investment in the SIU strengthened the intelligence model and information received. This led to a 23% increase in the number of crime reports received over the past 12 months. The number of crime reports passed to enforcement agencies has increased by 56% from the same period last year.



STOPPING ORGANISED ANIMAL CRUELTY CRIMES

Key enforcement actions that we played a key role in included:

In March 2023, a key badger-baiting suspect was arrested by the PSNI. He was subsequently charged with more than 30 offences relating to badger baiting and animal fighting.

In August 2022, a pet transporter was stopped by the PSNI at Belfast Port and 57 pups were seized. He was subsequently charged with five counts of fraud by false representation, acquiring criminal property and possessing articles used in fraud.

In September 2022, Animal Welfare Officers seized five pups of the Bully breed under warrant in the Newtownabbey area. All pups had recently had their ears cropped but had healed.

The number of organised crime reports passed to enforcement agencies increased substantially, equating to five reports every week. The information within these reports provides enforcement agencies with vital information to enable them to take enforcement actions to stop and prevent animal cruelty.



Spotlight BBC Documentary Exposed: Hunting with Dogs

Badger baiting was a key focus of the Special Investigations Unit over the past 12 months. A BBC Spotlight programme 'Hunting with Dogs' aired in October 2022. It exposed some of the key figures behind the hunting networks and their online communities where they boast and share videos and images of badger baiting in Northern Ireland. The SIU worked closely with the Spotlight team to highlight the brutality and the extent of badger baiting in Northern Ireland. The public reaction to the documentary was one of outrage and horror.

This coincided with the results of a two-year investigation carried out by the SIU, and the subsequent launch of the Badger Baiting NI report in March 2023 which set out the true scale of badger baiting in Northern Ireland.



STOPPING ORGANISED ANIMAL CRUELTY CRIMES



Operation Brockwatch

Set up in 2019 together with the NI Badger Group, Operation Brockwatch remains our crime prevention initiative to combat badger baiting.

Both Animal Welfare organisations joined forces with concerned farmers and landowners to create an effective rural partnership. Our objective is to stop badger diggers and baiters trespassing on farms with the intention of committing barbaric acts of cruelty on a protected species.

Over the course of the past 12 months the number of setts being protected increased from 16 to 24. This increase also necessitated an increase in volunteers. Regular volunteer and co-ordination meetings are carried out, under the management of the SIU.

These badger setts, identified as vulnerable, are monitored on a 'round the clock' basis using modern technology. The partnership continues to go from strength to strength in our work to stop and prevent badger baiting.



EDUCATE, INSPIRE AND SUPPORT

The USPCA's work towards the prevention of cruelty to animals, the relief of suffering in animals, and the advancement of animal welfare, would not be possible without the support of the public.

We receive no government funding, therefore donations, no matter how big or small are vital towards all of our charitable work.

This includes enabling us to deliver educational talks in schools and community groups, helping us to subsidise the cost of vital vet treatment for pets whose owners struggle to pay full costs; and providing 'pet food parcels' to foodbanks across Northern Ireland. Here are some examples of how your support has helped us deliver this work.

Community vet services:

We had 574 clients use our Veterinary Service discount scheme this year, an increase of 141 from the previous year. This is indicative of how the cost-of-living crisis is affecting pet owners, and we were happy to be able to provide this support. Without this help towards the cost of vet treatment, many pets could have suffered in pain or discomfort.

Education programmes:

Our outreach team gave 37 animal welfare educational talks this year, to schools and community groups right across Northern Ireland. Each talk was adapted to the age and learning styles of the audience, and ranged from attendees aged 4 right up to groups of adults. Talks and discussions are a great way to engage and learn the importance of pet care, alongside creating a better appreciation of our wildlife.



EDUCATE, INSPIRE AND SUPPORT

Foodbank programmes:

This year, we continued our partnership with The Trussell Trust, a charity helping pet owners who are facing financial adversity. In total, 5,846 pet food parcels were delivered by our team to 50 separate food banks, an increase of over 1,000 pet food parcels from the previous year.

The cost-of-living crisis continued hitting everyone's pockets, and more people had to make difficult decisions over whether to heat their homes or feed their families and pets.

The partnership has been running for eight years and has helped thousands of pet owners in that time. Our pets are such an important lifeline and provide us with so much love and friendship – especially during challenging times. As the cost of everyday items continues to surge, this puts a real pressure on pet care essentials. Through our partnership with The Trussell Trust we want to ensure pets can remain happy, healthy and at home.

Community fundraising and donations:

Our charity stores in Banbridge and Lurgan continued to be vital in helping us to be more involved in the community, and we continued to be in awe of the generosity of donations coming through the doors.

The Banbridge store celebrated its third birthday, and the Lurgan store its first birthday. Both stores brought in much-needed revenue to enable us to support many more animals in need of our help.

Our team also attended events such as Trek for Tails, which set off in January 2023. Participants put on their boots to help spread awareness of the USPCA with each step they took. Nearly 200km was covered between them and they raised a fantastic £971.72.

We wish to thank all of those who continue to support the work of the USPCA and help us continue our work with helping animals in need across Northern Ireland. From monetary and physical donations, such as pet food to furniture for the charity shops, your support does not go unnoticed. We appreciate every gift no matter the size.



VOLUNTEERING



This year over 120 volunteers helped us in providing vital support to animals across NI. They assisted with tasks ranging from animal care and wildlife rescue, to assistance in our charity stores, being foster carers, fundraising and so much more!

As of the end of March 2023, we had 24 animal care volunteers, 17 foster carers and 33 wildlife volunteers. These volunteers helped us to care for hundreds of animals and this simply could not have happened without their care and commitment.

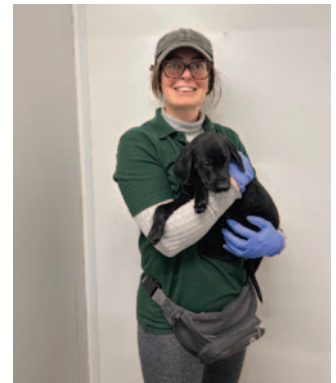
One of these incredible volunteers is Brenda who joined us as an Animal Care volunteer in July 2022. Brenda comes in every Thursday to help with the dogs. Being a professional dog trainer means Brenda has a wealth of knowledge to apply in training dogs who would normally be more difficult to rehome. She develops individual training and behaviour plans for the dogs and assists other volunteers in understanding dog behaviour.

Our charity stores are also fortunate to have a great group of volunteers. One of the longest serving volunteers is Sue. Sue has volunteered at our Banbridge charity store for almost 4 years and previously worked for the NI Ambulance Service. Sue loves sorting and organising donations in the store. She is married to Seth and loves animals, but currently doesn't have any pets due to Seth and her making the most of retirement and travelling when they can. We would also like to extend our thanks to our fundraising volunteers.

A big thank you to the seven incredible individuals who participated in the Belfast City Marathon, on 1 May 2022, helping raise vital funds on behalf of the USPCA. Phil, Maria, David, Niall and Jenna completed the relay, with Wilson and Julie completing an eight-mile walk. Congratulations!

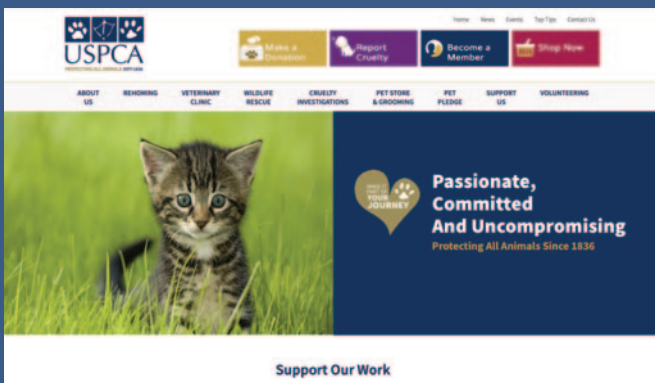
We had several other amazing people putting themselves forward to participate in marathons as far afield as Berlin! In total they achieved £6,277 in crucial funding for the USPCA.

We are incredibly grateful to all of our fantastic volunteers who have gifted their time to help us this year. They are the lifeblood of the USPCA. We simply could not provide such an extensive offering of services without their passion and dedication in protecting and improving the lives of animals.



PUBLIC ENGAGEMENT

Animal welfare is high on the public agenda. There is more interest and increased public awareness and expectation to improve and change animal welfare. We simply could not do this work on our own. Our members, our partners and our supporters help us spread the word to reach more people and more communities.



WEBSITE

**79,516 unique visits to
usPCA.co.uk**

**341,358
webpage views**

SOCIAL MEDIA

Our social media is a brilliant outlet and it continues to grow. So far, we have:



**33k + Facebook
on Followers**



**1.7k+ Followers
on Twitter**



**3.3k+ followers
on Instagram**



PUBLIC ENGAGEMENT

PRESS

Media coverage in 22/23 highlighted a number of campaigns and collaborations including the launch of the USPCA badger baiting report, animal cruelty cases, wildlife rescues, and a special feature on the successful BBC show Mountain Vets. A total of **212** media pieces shining a strong light on animal cruelty, our campaigns and the services we provide to advance animal welfare.



Baby Bunnies Left to Die in a box at Co. Armagh Roadside



USPCA Joins Forces with Mountain Vets



USPCA | BBC Spotlight "Exposed: Hunting with Dogs"



Fox Saved from Drowning in Dunmurry



Beware of New Puppy Scam Tactics'



Dogs found deceased in Aughnacloy lake



Call to block hunting ban 'bloodthirsty' baiters who kill over 2,000 badgers each year



The badger and fox may not always be the farmer's friend, but hunters' actions are disgusting



TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and Administration Details

Registered charity name: The Ulster Society for Prevention of Cruelty to Animals

Charity registration number: 102755

Company registration number: NI000258

Principal office and registered Office: Unit 6
Carnbane Industrial Estate
Newry BT35 6QH

The trustees

J Wilson (Hon. Secretary)
J Farrell (Chair)
P Kearney (Hon. Treasurer)
G McCoubrey
E McCrory
D Thompson
D Wilson (Resigned 25 April 2022)
G O'Hare

Auditor Finegan Gibson Ltd, Chartered accountants & statutory auditor
Causeway Tower, 9 James Street South, Belfast, BT2 8DN

Bankers Danske Bank Portadown Finance Centre, 45-48 High Street, Portadown, BT62 1LB
Ulster Bank, 86 Hill Street, Newry, BT34 1YB

Solicitors Edwards and Co Solicitors, 28 Hill Street, Belfast BT1 2LA

Structure, governance and management

Legal Status

The USPCA is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempted from the use of the word “Limited” as part of the company name.

Governing Document

The charity is governed by its Memorandum and Articles of Association dated 21st November 2017. It is a membership organisation, and each member agrees to contribute £1 in the event of the charity winding up.

Charitable Status

The USPCA is a registered charity with the Charity Commission for Northern Ireland, registration number NIC 102755.

It is also recognised as a charity for taxation purposes by HMRC, registration number XN 45066.

Appointment of Trustees

The Board consists of up to nine Trustees, the Chairperson, Hon. Treasurer, Hon. Secretary and up to six others.

When recruiting to fill vacancies, the Board will consider the skills mix and diversity of the current Board.

The recruitment process will involve a wide trawl in order that a range of candidates can be considered for the vacancy. The pool of candidates may be a combination of applicants resulting from public advertising and nominations resulting from consultations with Board members or appropriate professional bodies.

Once a suitably qualified nominee has agreed to join the Board, the Board will consider a resolution to co-opt the new member as a Trustee. Appointment is up to the next AGM at which the Trustee will retire but be eligible for re-election.

At each AGM, Trustees who have served four consecutive years or more must retire and are eligible for re-election for a further four years. A Trustee shall not serve in excess of a continuous period of eight years.

Trustee Induction and Training

Each new Trustee receives induction training through which they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the governance structure and protocols as laid out in the charity’s Governance Handbook, the committee and decision-making processes, the operational plan and recent financial performance of the charity.

Arrangements for Setting Pay and Remuneration of Key Management Personnel

Salary levels are set having regard to pay levels in other charities of similar size. The USPCA undertakes a cost-of-living salary review annually with affordability being the principal requirement to be met prior to any award.

Salaries are bench marked every three years, subject to the cost of such an exercise not being prohibitive.

Organisation Structure and how the Charity makes decisions

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2023 the Board met on five occasions. Attendance was as follows:

John Farrell	Chair	5 out of 5
John Wilson	Hon Secretary	4 out of 5
Paul Kearney	Hon Treasurer	5 out of 5
Gavin McCoubrey		4 out of 5
Elaine McCrory		5 out of 5
Garrett O'Hare		5 out of 5
David Thompson Lyons		4 out of 5
David Wilson		0 out of 5

The Audit & Risk Committee is tasked with monitoring the integrity of the financial statements, reviewing the systems of internal financial control and reviewing the management of the risk register. The committee met on four occasions during the year. Attendance at meetings was as follows:

Paul Kearney	Chair	4 out of 4
Elaine McCrory		4 out of 4
John Wilson		3 out of 4

The HR and Remuneration Committee is tasked with recommending the USPCA's general remuneration policy and structure (including pension arrangements) for approval by the Board; recommending the remuneration of the Chief Executive having reviewed their performance appraisal, for approval by the Board; approving annually the remuneration of all other staff, including any general cost of living increase; keeping the level and structure of remuneration under review through regular sector benchmarking; keeping the charity's HR policies under review, ensuring they are up to date and comply with statutory obligations. The committee met on one occasion during the year. Attendance at meeting was as follows:

John Farrell	Chair	1 out of 1
Paul Kearney		1 out of 1
John Wilson		1 out of 1

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and has responsibility for operational matters including finance, employment and direct charitable activities within clear thresholds of delegated authority approved by the Trustees.

Management structure April 2022 - March 2023

Brendan Mullan stepped down from his position as Chief Executive in December 2022 after eight years of service. Nora Smith was appointed as the Chief Executive in January 2023 and is responsible to the Board of Trustees for delivery of Charity's operational objectives.

Colleen Tinnelly, Chief Operating Officer, responsible for marketing, and income generation through fundraising and the development of tradeable services.

Collette Kealy, Senior Veterinary Surgeon, responsible for the clinical leadership of the veterinary team.

Sinead Griksas, Practice Manager, responsible for the operational delivery of veterinary services.

Deirdre McArdle, Animal Care Manager, responsible for companion animal rehoming and wildlife rescues.

Ian Lyle, Head of Special Investigations Unit, responsible for directing our investigations into organised animal cruelty.

Rachel McGreevy, Charity Store Manager, responsible for the operation of our charity stores.

Anthony Fearon, Administration Manager, responsible for financial administration and premises management.

Relationships with Related Parties

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 17 and 29 to the accounts.

Risk Management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Board has delegated oversight responsibility for risk management to its Audit & Risk Committee. The Audit and Risk Committee reports on its work at each Board meeting.

Objectives and activities

The objects of the charity as outlined in its Memorandum and Articles of Association are:

1. The advancement of animal welfare.

All of the work of the USPCA falls under this object, which is an approved purpose as listed in the Charities Act (Northern Ireland) 2008.

2. To obtain justice for animals and to endeavour by every legitimate means to put an end to cruelty to animals and to encourage kindness and humanity in their treatment.

In furtherance of this object, the USPCA:

- Provides the secretariat to the All Party Group on Animal Welfare at the Northern Ireland Assembly.
- Is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and contributes to policy consultations.
- Is an active member of Eurogroup for Animals, a Brussels based organisation whose remit is to promote animal health and welfare standards throughout the EU.
- Proactively investigates and makes public many criminal acts including puppy trafficking organised dog fighting, badger baiting, carted deer hunts and cock fighting.

3. To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain facilities for the reception, care and treatment of such animals.

In furtherance of this object, the USPCA:

- Operates a Veterinary Clinic in Newry. The clinic relieves the pain of suffering animals and provides other veterinary services for companion animals.
- Treats and relieves the pain of suffering wildlife.
- Suffering wildlife in other parts of NI are treated by local vets courtesy of a USPCA voucher scheme.

4. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In furtherance of this object, the USPCA:

- Treats domestic companion animals in need of veterinary care at its veterinary clinic.
- Provides temporary accommodation for companion animals whose owners become incapacitated through ill health or other personal circumstances and houses the animals until long term arrangements for their future are in place.
- Treats suffering wildlife prior to re-introduction to their natural environment.
- In partnership with the Trussell Trust and other independent foodbanks across NI, provides food parcels for the many companion animals belonging to individuals and families in need of support.

5. To advance education for the public in animal husbandry, care for animals and responsibility for animals and the consequences of not doing so.

In furtherance of this object, the USPCA:

- Provides animal welfare talks to schools and community groups.
- Provides advice to the beneficiaries of the veterinary services on health regimes and caring for their companion pets.

The USPCA services benefit those on low incomes in Northern Ireland by ensuring continued companionship from their pets, through the provision of veterinary services and pet food parcels. Pet poverty continues to rise as households struggle in a cost-of-living crisis.

School children and community groups benefit from education talks which deepen their understanding of pet care and encourage kindness and compassion towards animals. This supports our preventative work on educating and raising awareness on responsible pet care.

The public at large benefits from our services, through the spaying and neutering service that helps control the spread of feral animals, alongside the active care and protection we provide for wildlife.

Any potential harms are outweighed by the service benefits and alleviated through a formal process of risk assessments alongside robust health and safety policies and procedures.

There are no private benefits to any individuals connected with the organisation other than the payment of salaries to staff or fees to third-party service providers which is a necessary requirement in order to provide our services and therefore incidental to the carrying out of the purposes.

In shaping our objectives for the year and planning our activities, the Trustees have had regard to the Charity Commission's guidance on public benefit under section 4(b) of the Charities Act (Northern Ireland) 2008.

Achievements and performance

The USPCA is unique in Northern Ireland among animal welfare organisations and charities given our wide remit, including the vital work of the Special Investigations Unit (SIU) which is focused on disrupting organised animal cruelty crimes.

The rehoming and wildlife service to animals across NI, has provided a lifeline of support. We never put a healthy animal to sleep, a policy we are extremely proud of.

The cost-of-living crisis, coupled with the aftermath of COVID-19, forced some households to surrender their pets which has led to a substantial increase in the number of animals coming into our care. This is a trend throughout all animal welfare centres and sanctuaries.

The year under review is the final year of our three-year strategy to March 2023. Over the past three years, the Board and staff team worked hard on defining and embedding our services, establishing relationships with key stakeholders, and strengthening organisational governance. This strong foundation places the charity in a solid position to grow and develop our services and reach across NI. The USPCA's leadership role is in the advancement of animal welfare and the relief of suffering in animals. We exist to champion animal welfare across NI. The Board and Senior Leadership Team are focused on fulfilling our mission and vision, whilst staying true to our values. The wider staff and volunteer teams' commitment and passion have enabled us to deliver a wide range of services to fulfil our charity objectives. Through a mix of proactive and reactive services, we worked hard over this year to deliver for animals

Veterinary Services

The USPCA veterinary clinic is dedicated to the relief of suffering in animals and is located in our centre on the outskirts of Newry. It is open six days a week, with the team providing a full range of veterinary services to both companion animals and injured wildlife that enter our care.

The USPCA supports pet owners who find it difficult to afford essential veterinary treatment by providing discounts through our Charitable Discount Scheme for those in receipt of benefits. This scheme not only ensures the welfare of the animal but also supports continued companionship for the owner.

The veterinary practice has faced considerable workforce issues, with limited access to veterinary surgeons which in turn has affected our capacity. External challenges including Brexit, demographic changes and the corporatisation of veterinary practices have played a key role in the workforce issues facing the wider veterinary sector.

Wildlife Rescues

Wild animals need expert care to give them the best chance of survival. Our Wildlife Rescue Officers, Veterinary team, and Animal Care Officers share the privilege of helping some of Northern Ireland's most stunning and in some cases, rare, wildlife. From badgers, buzzards, bats, and hedgehogs, to swans, foxes, magnificent red kites, and much more. The staff and volunteer teams are incredibly busy rehabilitating injured wildlife before they can be released back into their native habitat.

Our wildlife rescue service operates throughout Northern Ireland and is greatly supported by a network of volunteers. We also operate a Veterinary Voucher Scheme to ensure that pain relief is available to injured wildlife at a local veterinary practice, close to where the animal is located.

Social Rehoming

Our centre was at capacity for most of the year. An increase in the cost-of-living, left many owners struggling to look after their animals, coupled with the increased pet ownership during the pandemic leading to more abandonments have increased the pressures on the rehoming service. We also experienced a slowdown in the number of enquiries for rehoming which meant we were not in a position to rehome as many animals as planned.

We continued to retain our membership of the Association of Dogs and Cats Home standards accreditation.

The USPCA supports Women's Aid by providing emergency shelter for companion animals belonging to domestic abuse victims. By providing temporary crisis intervention for the animal, coupled with Women's Aid expertise in addressing the level of risk in a safe, secure, and confidential environment, we hope to hasten the recovery process for the victim, her children, and their pet. Through this service, we have relieved the pressures faced by women during an already incredibly challenging time.

Special Investigations Unit

The illegal puppy trade, animal fighting, badger-baiting, and other horrific acts inflicted on animals are among the serious animal welfare crimes happening across Northern Ireland every day. The USPCA's Special Investigations Unit carries out investigations into 'organised animal cruelty' - serious welfare abuses that often take place well away from public view. The charity defines organised animal cruelty as:

"Where the USPCA has an honest belief that one or more persons are engaged in any joint activity with another and animal cruelty or a severe adverse effect on animal welfare has occurred, is likely or is expected. The animal cruelty or severe adverse effect on animal welfare may be an intended or unintended outcome of the joint activity."

Continuing the charity's investment in Special Investigations, this year saw a substantial increase in the number of reports to our online reporting function for organised animal cruelty. The online portal allows members of the public to submit anonymous and detailed reports regarding the likes of puppy farming, animal fighting and badger baiting.

In March, a report on Badger Baiting in Northern Ireland was launched at Stormont. The research findings were created from two years of intelligence and research by the SIU, which showcased the horror and scale of badger baiting in NI. A wider range of stakeholders attended the launch including politicians, PSNI, Council and animal welfare organisations.

The USPCA continued its membership of Operation Delphin, working with its partners in the ISPCA, DSPCA, SSPCA and RSPCA; to target the illegal puppy trade.

The Special Investigations Unit also worked in partnership with Nature Watch and the League against Cruel Sports to forward intelligence to the PSNI on organised animal cruelty crimes.

Working alongside the Northern Ireland Badger Group, the USPCA also operates Operation Brockwatch, an initiative which aims to protect vulnerable badgers and their setts from callous criminal gangs who relentlessly target them through the cruel blood sport of badger baiting. This rural partnership engages with the PSNI and landowners across the region to deter badger baiters from committing this barbaric act of cruelty on the protected species. During the year in review, the initiative was extended to cover 22 badger setts which was made possible through the development of a network of volunteers who assist the Operation Brockwatch team with sett identification and monitoring.

Animal Welfare Advocacy

Despite animals playing such an essential role in our society and natural environment, there are sadly individuals who are willing to inflict unthinkable suffering on them. Within an advanced society, protections are put in place to ensure abuse does not take place – it is imperative that these protections are kept under review and are regularly updated to keep pace with economic and societal changes.

Unfortunately, Northern Ireland has a substantial legislative deficit when reviewing the protections offered to animals under law. In some instances, such as the introduction of a ban on hunting wild mammals with dogs, Northern Ireland is 20 years behind when compared to neighbouring countries such as England, Scotland or Wales.

In publishing our animal welfare manifesto ‘Addressing the Deficit’, we have drawn focus to priority animal welfare areas requiring enhanced legislation such as:

- Banning hunting with dogs to end the cruelty inflicted on defenceless wildlife.
- The introduction of Lucy’s Law to curb the illegal puppy trade.
- The introduction of a Banned Offenders Register to prevent those banned from keeping animals obtaining animals.
- The review of animal business licencing to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
- The banning of wild animals in circuses to protect these special animals from needless abuse.
- The compulsory microchipping of cats to enhance traceability and reunite lost or stolen cats with their owners.
- The introduction of seizure notices, to reduce the timeframe of animals seized by enforcement agencies to three weeks.

The USPCA provides the secretariat for the All Party Group on Animal Welfare at the Northern Ireland Assembly and we were pleased to see progress in several key policy areas through the work of the APG.

The USPCA is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and also served on the Minister’s Advisory Group on socialisation of animals within a shelter/kennels environment.

We have also continued our work with the Northern Ireland Companion Animal Welfare Group to provide a collective voice on key companion animal welfare issues.

The charity remains an active member of Eurogroup for animals – based in Brussels, Eurogroup for Animals is a pan-European animal advocacy organisation which focuses on improving the wellbeing of animals by achieving better legislation, standards, enforcement, and societal attitudes. Key areas of focus have included the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals.

Alongside our campaigning, we enhanced the public understanding, knowledge and appreciation of the work of the USPCA through the proactive placement of opinion pieces and commenting on animal welfare issues in the media. This also included being featured in the Spotlight programme on ‘Badger Baiting - Hunting With Dogs’.

Companion Animal Food Parcels

Dependency on food banks is a growing trend here in Northern Ireland, especially due to the financial uncertainties in the wake of COVID-19 and the cost of living crisis. Working with over 50 foodbanks operated by the Trussell Trust throughout the region, we supply pet food parcels to pet owners in need. Parcels consist of pet food which has been kindly donated to the USPCA by manufacturers, local businesses, and members of the public. Last year we distributed just under 6000 pet parcels through the network of food banks.

With this vital support we're able to help pets remain happy, healthy, and homed, despite financial adversity and ensure continued companionship for their owners.

Schools and Community Outreach Education Programme

Preventing cruelty is our core purpose and through our community outreach programme to schools and community groups, we inspire, encourage and educate people on the importance of treating animals with kindness and respect. This in turns develops a better understanding of responsible pet ownership, and helps cultivate a love for our native wildlife.

Together, sharing a passion for animal welfare, we can help safeguard the lives of some of the most vulnerable members of our society.



USPCA
PROTECTING ALL ANIMALS ESTD 1836

JOIN OUR VOLUNTEERS

MAKE IT PART OF YOUR JOURNEY

Can you spare some time to give animals in Northern Ireland the life they deserve?

Become a volunteer and assist the USPCA in running vital services!

Register now

✉ volunteering@uspca.co.uk
☎ 028 3025 1000 ext 3021
🌐 www.uspca.co.uk



Outputs/Impact

Over the course of the year under review the USPCA made a positive impact in the community through delivery of the following output targets.



WILDLIFE RESCUES



Veterinary vouchers issued	1000	852	816
Rescues	240	427	168

SOCIAL REHOMING



Animals Rehomed	450	298	234
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COMPANION ANIMAL FOOD PARCELS



Food parcels issued	6500	5846	4831
Food banks served	36	50	45

COMPANION ANIMAL GROOMING



Animals groomed
Loyalty scheme members
Re-bookings made

	TARGET 2023	ACTUAL MARCH 2023	PREVIOUS YEAR
Animals groomed	2840	1672	1237
Loyalty scheme members	400	327	204
Re-bookings made	50%	50%	48%

PET SUPPLIES SHOP



Rehoming customers buy goods from the shop
Loyalty Scheme members

	90%	63%	75%
Rehoming customers buy goods from the shop	90%	63%	75%
Loyalty Scheme members	150	373	313

SCHOOL AND COMMUNITY PRESENTATIONS



Presentations delivered

	50	37	9
Presentations delivered	50	37	9

MEMBERSHIP



New members recruited

	100	74	75
New members recruited	100	74	75

SPECIAL INVESTIGATIONS UNIT



Major investigations completed and passed to enforcement agencies
Organised crime reports passed to enforcement agencies

	2	2	3
Major investigations completed and passed to enforcement agencies	2	2	3
Organised crime reports passed to enforcement agencies	145	261	168

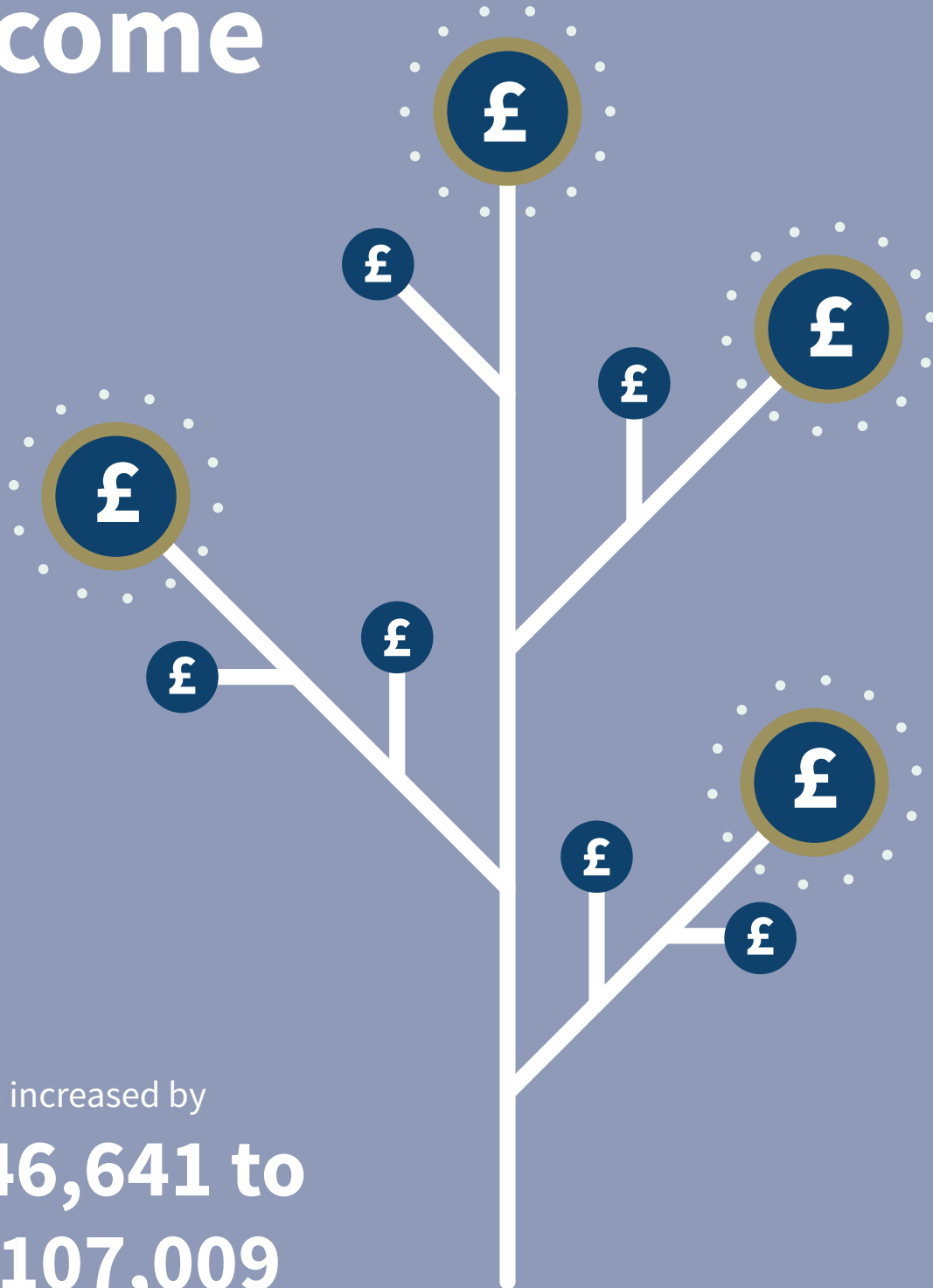
ANIMAL WELFARE ADVOCACY



Changes in legislation
Regional media articles

	0	0	1
Changes in legislation	0	0	1
Regional media articles	424	212	64

Income



Income increased by

**£546,641 to
£2,107,009**

Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2023 of £617,170 (2022:£335,508).

Income

Income increased in the year by £546,641 to £2,107,009. Donations and legacy funding accounted for £1,373,702. Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities accounted for £316,112. This related largely to veterinary services and also a small increase in contract income £1,200 arising from the contract with Newry, Mourne and Down Council to provide short-term holding facilities for stray dogs.

Trading Income has increased by circa £108,032. The principal contributors to this increase are the Pet Supplies Shop and the Charity Stores in Banbridge and Lurgan.

Investment Income has increased by £7,807.

Other Income increased by circa £58,653 which is attributable largely to the sale of house at ARC Bessbrook.

Expenditure

Expenditure in the year increased by £190,350 to £1,425,926.

Trading costs increased by £87,078 reflecting the investment in resources as part of our growth and development plans. Expenditure on charitable services grew by some £110,023 reflecting the charity's commitment in the current 3-year strategy to extend and grow its charitable services. Areas of expansion in the current year were veterinary services, animal care, special investigations, and animal welfare advocacy.

Net Gains/Losses on Investments

There was a net loss on investment valuations at the year end of £63,914 compared to a net gain £10,716 in the previous year.

Financial position

The Charity's financial position remains healthy with total funds of £3,200,922 of which £933,090 is committed in fixed assets.

Cash ratio is strong at 7.1 with cash at bank of £1,106,387 covering current liabilities of £155,192.

Long term debt of £366,625 (bank loan) is adequately covered by funds of £1,362,367 invested in a low to moderate risk mixed share portfolio.

Investment powers and policy

The Charity's Articles of Association convey on the Trustees the power to invest funds.

Investment policy is a Reserved Matter for the Board. The present investment policy is to maximise the long-term total return of the Charity's investment funds subject to the risks normally associated with a cautious approach to portfolio management. The fund manager has been selected on the basis of competency and value for money, and the appointment is subject to regular review.

At the year end the Charity held investments in low to moderate risk equities to the value of £1,355,344. The Charity also held a number of shares in listed companies (previous legacies received) of £7,023.

The Charity holds investment property at Divernagh Road, Bessbrook valued at £229,3130 and has a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from these properties contributes towards the costs of our Veterinary Clinic.

Reserves policy and going concern

Each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restricted or designated purposes. The Trustees consider the Charity's exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. This will include analysis of short-term setbacks; regular short-term fluctuations; growth plans within the Charity and risks identified within the corporate risk register. The major risk to be managed with regard to income is the significant fluctuations in legacy income on a year to year basis.

The present level of free reserves is £1,992,267 of which £1m has been designated for the development of the Charity's services across Northern Ireland. The balance of £992,267 is viewed by the Trustees as sufficient to offset any short to medium term reduction in legacy income and to ensure that the going concern assumption is appropriate.

Plans for future periods

As the Society for the Prevention of Cruelty to Animals in Northern Ireland, the charity has an important leadership role in the advancement of animal welfare and the relief of suffering in animals. In furtherance of its leadership role, the charity's Trustees have set out a ten year vision for the charity to the year 2030.

USPCA 2030 Strategic Vision

By the year 2030:

With a large, active membership, the USPCA will be recognised as the authoritative voice on animal welfare in Northern Ireland and be valued as a partner by other animal welfare organisations.

Operating from regional centres, the charity's services will be accessible across Northern Ireland.

An innovative and successful social enterprise, the USPCA will have financial security to achieve its stated aims.

In pursuit of this strategic vision, the Trustees have identified a number of key priorities:

- The importance of growing the membership base, not only to have a strong pool of supporters, but also to create a strong voice for the advancement of animal welfare.
- To invest in campaigning on animal welfare issues.
- To invest in the Special Investigation Unit to disrupt the most serious offenders involved in crimes such as dog fighting, badger baiting and puppy trafficking.
- The volatility in the charity's income stream arising from its dependency on legacy income to deliver services, dictates that a more robust financial model is required to create financial security for the charity.
- Underpinning all of the above is the requirement to strengthen the USPCA's communications both online and offline, getting the charity's key messages to its target audiences, making the public aware of its concerns and its successes, garnering public and financial support.
- A commitment to service excellence underpinned by continued investment in skills development.
- A single location in Newry greatly reduces the USPCA's visibility and the public's access to its services, it is therefore essential to open an additional location subject to financial sustainability.
- Growing the pool of volunteers to enhance current services including - shelter animal enrichment programmes, shelter animal fostering, wildlife rescues and pet food parcel distribution - therefore investment in volunteer recruitment and development should be considered.

The Trustees have set out the following strategic objectives:

- I. To take a leadership role in the advancement of animal welfare in Northern Ireland.***
- II. To enhance and extend the reach of the charity's services across Northern Ireland.***
- III. To strengthen the charity's financial structure through developing a social enterprise business model.***
- IV. To be a valued partner of statutory and voluntary organisations.***
- V. To enhance the public understanding, knowledge and appreciation of the work of the USPCA.***
- VI. To maintain a robust governance and operational structure to deliver the Charity's objectives effectively.***

Next year 2023-24 the Charity will:

- Aim for a 10% growth in the delivery of our charitable services - veterinary care for injured and suffering animals, wildlife rescues, social rehoming, cruelty investigations, pet food parcels and education talks.
- Complete the work to define the charity's social enterprise business model in preparation for the development of a second facility.
- Continue to develop trading income streams and fundraising income which will include the opening of two new additional charity stores
- Further enhance the use of volunteers in service delivery aiming for a 10% increase in the number of volunteers.
- Enhance our membership, by widening our membership options and appointing a Membership and Outreach Officer.
- Increase the utilisation of the premises in Newry with the further extension of our rehoming centre, to improve the welfare standards of animals in our care.
- We will aim to raise more income from individual giving and partnership working.
- We will maintain our commitment to our staff with a focus on retaining our silver IIP status.

The Charity has sufficient funds to deal with any short-term drop in income, and its dedicated team of trustees, staff and volunteers will ensure services are maintained during any potential challenges presented.

Financial instruments

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Cloughanmaer, Newry, County Down".

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7th September 2023 and signed on behalf of the board of trustees by:



J Farrell (Chair)
Trustee



P Kearney (Hon. Treasurer)
Trustee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals

Opinion

We have audited the financial statements of The Ulster Society for Prevention of Cruelty to Animals (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other organisations of its size, the USPCA uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

7th September 2023

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) 31 MARCH 2023

Income and endowments		Note	2023		2022
			Unrestricted Funds	Total Funds	Total Funds
			£	£	£
Donations and legacies	5	1,373,702	–	1,373,702	1,004,881
Charitable activities	6	274,972	41,140	316,112	312,784
Other trading income activities	7	301,276	–	301,276	193,244
Investment income	8	55,470	–	55,470	47,663
Other income	9	60,449	–	60,449	1,796
Total income		<u>2,065,869</u>	<u>41,140</u>	<u>2,107,009</u>	<u>1,560,368</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	261,029	–	261,029	173,951
Investment costs	11	12,753	–	12,753	19,504
Expenditure on charitable activities	12	1,111,003	41,140	1,152,143	1,042,121
Total expenditure		<u>1,384,785</u>	<u>41,140</u>	<u>1,425,925</u>	<u>1,235,576</u>
Net (losses)/gains on investments	13	(63,914)	–	(63,914)	10,716
Net income and net movement in funds		<u>617,170</u>	<u>–</u>	<u>617,170</u>	<u>335,508</u>
Reconciliation of funds					
Total funds brought forward		2,583,752	–	2,583,752	2,248,244
Total funds carried forward		<u>3,200,922</u>	<u>–</u>	<u>3,200,922</u>	<u>2,583,752</u>

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

STATEMENT OF FINANCIAL POSITION

31 MARCH 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible fixed assets	17	933,090	981,008
Investments	18	1,586,381	1,728,617
		<u>2,519,471</u>	<u>2,709,625</u>
Current assets			
Stocks	19	50,796	42,626
Debtors	20	46,085	67,205
Cash at bank and in hand		1,106,387	289,516
		<u>1,203,268</u>	<u>399,347</u>
Creditors: amounts falling due within one year	21	155,192	124,729
Net current assets		<u>1,048,076</u>	<u>274,618</u>
Total assets less current liabilities		3,567,547	2,984,243
Creditors: amounts falling due after more than one year	22	366,625	400,491
Net assets		<u>3,200,922</u>	<u>2,583,752</u>
Funds of the charity			
Unrestricted funds		3,200,922	2,583,752
Total charity funds	23	<u>3,200,922</u>	<u>2,583,752</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7th September 2023, and are signed on behalf of the board by:



J Farrell (Chair)
Trustee



P Kearney (Hon. Treasurer)
Trustee

STATEMENT OF CASH FLOWS

31 MARCH 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	617,170	335,508
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	98,551	101,143
Net (losses)/gains on investments	63,914	(10,716)
Dividends, interest and rents from investments	(54,365)	(46,653)
Other interest receivable and similar income	(1,105)	(1,010)
Interest payable and similar charges	24,299	21,602
Gains on disposal of programme related investments	(60,000)	–
Accrued expenses/(income)	21,859	(9,026)
<i>Changes in:</i>		
Stocks	(8,170)	(3,905)
Trade and other debtors	21,120	(35,314)
Trade and other creditors	9,912	4,356
Cash generated from operations	<u>733,185</u>	<u>355,985</u>
Interest paid	(24,299)	(21,602)
Interest received	1,105	1,010
Net cash from operating activities	<u>709,991</u>	<u>335,393</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	54,365	46,653
Purchase of tangible assets	(50,633)	(28,767)
Proceeds from sale of social investments	60,000	–
Purchases of other investments	20,037	(405,884)
Proceeds from sale of other investments	58,286	10,716
Net cash from/(used in) investing activities	<u>142,055</u>	<u>(377,282)</u>
Cash flows from financing activities		
Repayments of borrowings	<u>(35,174)</u>	<u>(35,076)</u>
Net cash used in financing activities	(35,174)	(35,076)
Net increase/(decrease) in cash and cash equivalents	816,872	(76,965)
Cash and cash equivalents at beginning of year	289,516	366,481
Cash and cash equivalents at end of year	<u>1,106,388</u>	<u>289,516</u>

The notes on pages ?? form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 6, Carnbane Industrial Estate, Newry, BT35 6QH.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

USPCA meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

3. Accounting policies (continued)

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

Depreciation

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

Freehold property	2% straight line
Premises Adaptations	7% straight line
Plant and machinery	10% straight line
Fixtures, fittings and equipment	10% straight line
Computer equipment	20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

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

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

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	102,716	102,716	118,030	118,030
Gift Aid	7,000	7,000	3,394	3,394
Legacies				
Legacies	1,257,544	1,257,544	878,837	878,837
Subscriptions				
Subscriptions	6,442	6,442	4,620	4,620
	<u>1,373,702</u>	<u>1,373,702</u>	<u>1,004,881</u>	<u>1,004,881</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Veterinary services	271,202	-	271,202
Contract Income	3,770	-	3,770
DFC	-	41,140	41,140
	<u>274,972</u>	<u>41,140</u>	<u>316,112</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Veterinary services	310,173	-	310,173
Contract Income	2,611	-	2,611
DFC	-	-	-
	<u>312,784</u>	<u>-</u>	<u>312,784</u>

7. Other trading income activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Fundraising events	8,873	8,873	6,302	6,302
Pet supplies shop sales	51,200	51,200	50,185	50,185
Grooming	42,634	42,634	28,883	28,883
Charity store	198,569	198,569	107,874	107,874
	<u>301,276</u>	<u>301,276</u>	<u>193,244</u>	<u>193,244</u>

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Income from investment properties	37,043	37,043	36,831	36,831
Income from listed investments	17,322	17,322	9,822	9,822
Bank interest and dividends	1,105	1,105	1,010	1,010
	<u>55,470</u>	<u>55,470</u>	<u>47,663</u>	<u>47,663</u>

9. Other income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Gain on disposal of programme related investments	60,000	60,000	-	-
Other income	449	449	16	16
Coronavirus Job Retention Scheme	-	-	1,780	1,780
	<u>60,449</u>	<u>60,449</u>	<u>1,796</u>	<u>1,796</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop costs	56,270	56,270	42,826	42,826
Grooming	43,945	43,945	23,878	23,878
Fundraising events	1,269	1,269	1,020	1,020
Charity Store - Banbridge	81,742	81,742	79,182	79,182
Charity Store - Lurgan	77,803	77,803	27,045	27,045
	<u>261,029</u>	<u>261,029</u>	<u>173,951</u>	<u>173,951</u>

11. Investment costs

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Premises expenses - Bessbrook	8,253	8,253	15,927	15,927
Stockbroker Fees	4,500	4,500	3,577	3,577
	<u>12,753</u>	<u>12,753</u>	<u>19,504</u>	<u>19,504</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Prevention of cruelty and relief of suffering	374,442	132,241	506,683	428,930
Veterinary	281,733	–	281,733	310,014
Wildlife Rescue	53,657	–	53,657	49,736
Animal Care	119,740	–	119,740	110,236
Special Investigations	95,702	–	95,702	71,594
Animal Welfare Advocacy	35,244	–	35,244	25,175
Governance costs	–	59,384	59,384	46,436
	<u>960,518</u>	<u>191,625</u>	<u>1,152,143</u>	<u>1,042,121</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

Expenditure on charitable activities Prevention of cruelty and relief of suffering

<i>Activities undertaken directly</i>	2023	2022
Wages & salaries	162,585	150,689
Employer's NIC	44,574	37,328
Employer Pension	12,442	10,440
Rent & rates	171	651
Light & heat	20,556	13,070
Staff recruitment	4,707	-
Bad Debt	764	742
Telephone	21,158	13,823
Other office costs	451	-
Depreciation	85,577	88,279
Other staff costs	2,808	-
Publicity, fundraising and support	11,680	6,446
Subscriptions	1,433	1,491
General expenses	1,641	1,363
Staff Travel & Subsistence	3,895	1,538
	<u>374,442</u>	<u>325,860</u>
Veterinary Services	281,733	310,014
Wildlife Rescues	53,657	49,736
Rehoming Animal Care	119,740	110,236
Special Investigations Unit	95,702	71,594
Animal Welfare Advocacy	35,244	25,175
	<u>586,076</u>	<u>566,755</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

Support costs

Wages & salaries	–	39
Rent & rates	1,082	683
Light & heat	23,004	18,446
Repairs & maintenance	26,182	18,324
Insurance	5,481	4,029
Cleaning materials & consumables	3,392	3,868
Health Insurance	1,114	407
Telephone	14,514	10,451
Printing, postage & stationery	7,656	3,650
Sundry expenditure	17,713	12,342
Staff training	12,342	13,529
	<u>132,241</u>	<u>103,070</u>

Governance costs

Accountancy fees	1,729	1,627
Audit fees	7,911	7,884
Legal and other professional fees	23,834	14,276
Costs of trustees' meetings	1,611	1,047
Bank interest and charges	24,299	21,602
	<u>59,384</u>	<u>46,436</u>

13. Net (losses)/gains on investments

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Gains/(losses) on listed investments	<u>(63,914)</u>	<u>(63,914)</u>	<u>10,716</u>	<u>10,716</u>

14. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	98,551	101,143
Fees payable for the audit of the financial statements	<u>7,911</u>	<u>7,884</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

15. Staff costs

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

	2023	2022
	£	£
Wages and salaries	599,781	511,593
Social security costs	44,574	37,328
Employer contributions to pension plans	19,390	15,817
Other employee benefits	2,279	2,997
	<u>666,024</u>	<u>567,735</u>

The average head count of employees during the year was 34 (2022: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - type 1	<u>34</u>	<u>25</u>

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £121,973 (2022:£115,668).

16. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022:£nil).

They were reimbursed travel expenses during the year totalling £24 (2022: £Nil).

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

17. Tangible fixed assets

	Freehold property	Long leasehold property	Plant and machinery	Fixtures and fittings	Equipment	Total
	£	£	£	£	£	£
Cost						
At 1 Apr 2022	766,913	571,788	62,372	418,891	61,569	1,881,533
Additions	–	24,785	–	20,506	5,342	50,633
At 31 Mar 2023	<u>766,913</u>	<u>596,573</u>	<u>62,372</u>	<u>439,397</u>	<u>66,911</u>	<u>1,932,166</u>
Depreciation						
At 1 Apr 2022	76,690	391,718	59,071	328,795	44,251	900,525
Charge for the year	15,338	41,761	2,264	30,467	8,721	98,551
At 31 Mar 2023	<u>92,028</u>	<u>433,479</u>	<u>61,335</u>	<u>359,262</u>	<u>52,972</u>	<u>999,076</u>
Carrying amount						
At 31 Mar 2023	<u>674,885</u>	<u>163,094</u>	<u>1,037</u>	<u>80,135</u>	<u>13,939</u>	<u>933,090</u>
At 31 Mar 2022	<u>690,223</u>	<u>180,070</u>	<u>3,301</u>	<u>90,096</u>	<u>17,318</u>	<u>981,008</u>

18. Investments

	Listed investments	Investment properties	Total
	£	£	£
Cost or valuation			
At 1 April 2022	1,362,367	366,250	1,728,617
Additions	14,565	29,313	43,878
Disposals	(2,200)	(120,000)	(122,200)
Fair value movements	(63,914)	–	(63,914)
At 31 March 2023	<u>1,310,818</u>	<u>275,563</u>	<u>1,586,381</u>
Impairment			
At 1 April 2022 and 31 March 2023			–
Carrying amount			
At 31 March 2023	<u>1,310,818</u>	<u>275,563</u>	<u>1,586,381</u>
At 31 March 2022	<u>1,362,367</u>	<u>366,250</u>	<u>1,728,617</u>

All investments shown above are held at valuation.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

Investment properties

The investment properties at Divernagh Road, Bessbrook and Oldpark Road, Belfast are held at fair value. The fair value of these properties are reviewed annually by trustees.

Financial assets held at fair value

The listed investments are valued by Davy Private Clients UK, Belfast and held at market value.

19. Stocks

	2023	2022
	£	£
Raw materials and consumables	<u>50,796</u>	<u>42,626</u>

20. Debtors

	2023	2022
	£	£
Trade debtors	2,523	2,691
Prepayments and accrued income	41,362	19,746
Other debtors	<u>2,200</u>	<u>44,768</u>
	<u>46,085</u>	<u>67,205</u>

21. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	50,315	51,623
Trade creditors	53,165	34,626
Accruals and deferred income	36,055	14,196
Social security and other taxes	8,354	17,572
Net wages	929	–
Pension	<u>6,374</u>	<u>6,712</u>
	<u>155,192</u>	<u>124,729</u>

22. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>366,625</u>	<u>400,491</u>

Included within creditors: amounts falling due after more than one year is an amount of £212,694 (2022: £257,774) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

23. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,390 (2022: £15,817).

24. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2023
	£	£	£	£	£	£
General funds	1,994,496	2,065,869	(1,384,785)	(410,744)	(63,914)	2,200,922
Development Fund	589,256	-	-	410,744	-	1,000,000
	<u>2,583,752</u>	<u>2,065,869</u>	<u>(1,384,785)</u>	<u>-</u>	<u>(63,914)</u>	<u>3,200,922</u>
	At 1 Apr 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2022
	£	£	£	£	£	£
General funds	1,777,651	1,560,368	(1,204,239)	(150,000)	10,716	1,994,496
Development Fund	470,593	-	(31,337)	150,000	-	589,256
	<u>2,248,244</u>	<u>1,560,368</u>	<u>(1,235,576)</u>	<u>-</u>	<u>10,716</u>	<u>2,583,752</u>

The Trustees have set aside £1m to a designated fund for the development of the Charity's services across Northern Ireland, of which no spend was allocated in the 22/23 year with £60,744 to date, to expand the Special Investigations Unit, enhance our work in animal welfare advocacy and improve our kennelling facilities.

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2023
	£	£	£	£	£	£
DFC -Jobstart	-	41,140	(41,140)	-	-	-
	At 1 Apr 2021	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2022
	£	£	£	£	£	£
DFC -Jobstart	-	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

25. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	933,090	933,090
Investments	1,586,381	1,586,381
Current assets	1,203,268	1,203,268
Creditors less than 1 year	(155,192)	(155,192)
Creditors greater than 1 year	(366,625)	(366,625)
Net assets	<u>3,200,922</u>	<u>3,200,922</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	981,008	981,008
Investments	1,728,617	1,728,617
Current assets	399,347	399,347
Creditors less than 1 year	(124,729)	(124,729)
Creditors greater than 1 year	(400,491)	(400,491)
Net assets	<u>2,583,752</u>	<u>2,583,752</u>

26. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023	2022
	£	£
Financial liabilities measured at amortised cost		
Loan payable falling due within 1 year	50,315	36,339
Loan payable falling due in more than 1 year but less than 5 years	153,931	158,001
Loan payable falling due after 5 years	212,694	247,774
	<u>416,940</u>	<u>442,114</u>

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Newry, County Down".

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2023

27. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	289,516	816,871	1,106,387
Debt due within one year	(51,623)	1,308	(50,315)
Debt due after one year	(400,491)	33,866	(366,625)
	(162,598)	852,045	689,447

28. Related parties

There were no related party transactions in the year.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	102,716	118,030
Gift Aid	7,000	3,394
Legacies	1,257,544	878,837
Subscriptions	6,442	4,620
	<u>1,373,702</u>	<u>1,004,881</u>
Charitable activities		
Veterinary services	271,202	310,173
Contract Income	3,770	2,611
DFC	41,140	–
	<u>316,112</u>	<u>312,784</u>
Other trading income activities		
Fundraising events	8,873	6,302
Pet supplies shop sales	51,200	50,185
Grooming	42,634	28,883
Charity store	198,569	107,874
	<u>301,276</u>	<u>193,244</u>
Investment income		
Income from investment properties	37,043	36,831
Income from listed investments	17,322	9,822
Bank interest and dividends	1,105	1,010
	<u>55,470</u>	<u>47,663</u>
Other income		
Gain on disposal of programme related investments	60,000	–
Other income	449	16
Coronavirus Job Retention Scheme	–	1,780
	<u>60,449</u>	<u>1,796</u>
Total income	<u><u>2,107,009</u></u>	<u><u>1,560,368</u></u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2023

	2023	2022
	£	£
Costs of other trading activities		
Shop costs		
Wages and salaries	18,704	9,298
Pension costs	309	106
Light & heat	1,377	855
Shop costs - repairs & maintenance	-	56
Marketing and advertising	485	136
Shop costs - other office costs	-	106
Shop expenditure	35,395	32,269
	<u>56,270</u>	<u>42,826</u>
Grooming		
Wages and salaries	38,165	22,072
Pension costs	455	338
Light & heat	669	416
Consumables	4,656	1,052
	<u>43,945</u>	<u>23,878</u>
Fundraising events		
Fundraising events	<u>1,269</u>	<u>1,020</u>
Charity Store - Banbridge		
Wages & salaries	31,596	31,123
Pension costs	506	418
Rent	22,092	21,834
Rates & water	78	-
Light & heat	7,722	5,231
Repairs & maintenance	20	1,273
Motor vehicle expenses	3,328	5,435
Telephone	448	510
Other costs	5,289	3,189
Depreciation	9,328	9,326
	<u>80,407</u>	<u>78,339</u>
Carried forward	80,407	78,339

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2023

	2023	2022
	£	£
Brought forward	80,407	78,339
Stationery costs	1,335	843
	<u>81,742</u>	<u>79,182</u>
Charity Store - Lurgan		
Salaries- Gross	44,820	13,229
Salaries- Pension	675	235
Rent	13,750	2,500
Light and Heat	7,877	4,522
Repairs & maintenance	1,723	480
Motor Expenses	3,930	1,312
Telephone	551	128
Advertising and Promotion of Events	211	917
Depreciation	3,646	3,538
Stationery	620	184
	<u>77,803</u>	<u>27,045</u>
Costs of other trading activities	<u>261,029</u>	<u>173,951</u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2023

Expenditure on charitable activities Prevention of cruelty and relief of suffering

<i>Activities undertaken directly</i>	2023	2022
Wages & salaries	162,585	150,689
Employer's NIC	44,574	37,328
Employer Pension	12,442	10,440
Rent & rates	171	651
Light & heat	20,556	13,070
Staff recruitment	4,707	-
Bad Debt	764	742
Telephone	21,158	13,823
Other office costs	451	-
Depreciation	85,577	88,279
Other staff costs	2,808	-
Publicity, fundraising and support	11,680	6,446
Subscriptions	1,433	1,491
General expenses	1,641	1,363
Staff Travel & Subsistence	3,895	1,538
	<u>374,442</u>	<u>325,860</u>
Support costs		
Wages & salaries	32,103	30,831
Rent & rates	-	39
Light & heat	1,082	683
Repairs & maintenance	23,004	18,446
Insurance	26,182	18,324
Cleaning materials & consumables	5,481	4,029
Health Insurance	3,392	3,868
Telephone	1,114	407
Printing, postage & stationery	14,514	10,451
Sundry expenditure	7,656	3,650
Staff training	17,713	12,342
	<u>132,241</u>	<u>103,070</u>

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2023

	2023	2022
Veterinary		
<i>Activities undertaken directly</i>		
Wages and salaries	152,130	146,399
Pension costs	2,803	2,364
Prescription food	2,279	2,997
Subscriptions	2,381	1,352
Repairs and maintenance	5,548	–
Insurance	815	815
Drugs	52,583	61,266
Marketing and advertising	–	154
Consumables	15,883	16,392
Carried forward	234,422	231,739
Brought forward	234,422	231,739
Software costs	3,354	3,145
Locum costs	25,710	51,155
Microchipping	764	1,428
Cremation	6,178	6,288
Fees & Medicines	11,305	16,259
	281,733	310,014
Wildlife Rescue		
<i>Activities undertaken directly</i>		
Wages/Salaries	28,647	30,325
Pension costs	460	519
Veterinary Care - wildlife rescue	8,257	3,457
Motor Vehicle Expenses	10,956	7,674
Other office costs	2,107	967
Veterinary Vouchers	3,230	6,794
	53,657	49,736

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

31 MARCH 2023

	2023	2022
Animal Care		
<i>Activities undertaken directly</i>		
Wages/Salaries	67,306	58,055
Pension costs	1,193	984
Veterinary Care - rehoming animals	51,241	51,159
General	-	38
	119,740	110,236
Special Investigations		
<i>Activities undertaken directly</i>		
Wages/Salaries	23,725	19,572
Pension costs	547	413
Repairs & maintenance	199	-
Insurance	71	-
Third Party Contractor	57,672	43,784
Motor Expenses	11,080	5,636
Telephone	634	455
General costs	1,774	1,734
	95,702	71,594
Animal Welfare Advocacy		
<i>Activities undertaken directly</i>		
Printing	5,046	951
Professional Fees	15,996	434
Professional Subscriptions	11,526	14,402
Marketing and Advertising	2,676	9,388
	35,244	25,175
Carried forward	35,244	25,175

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

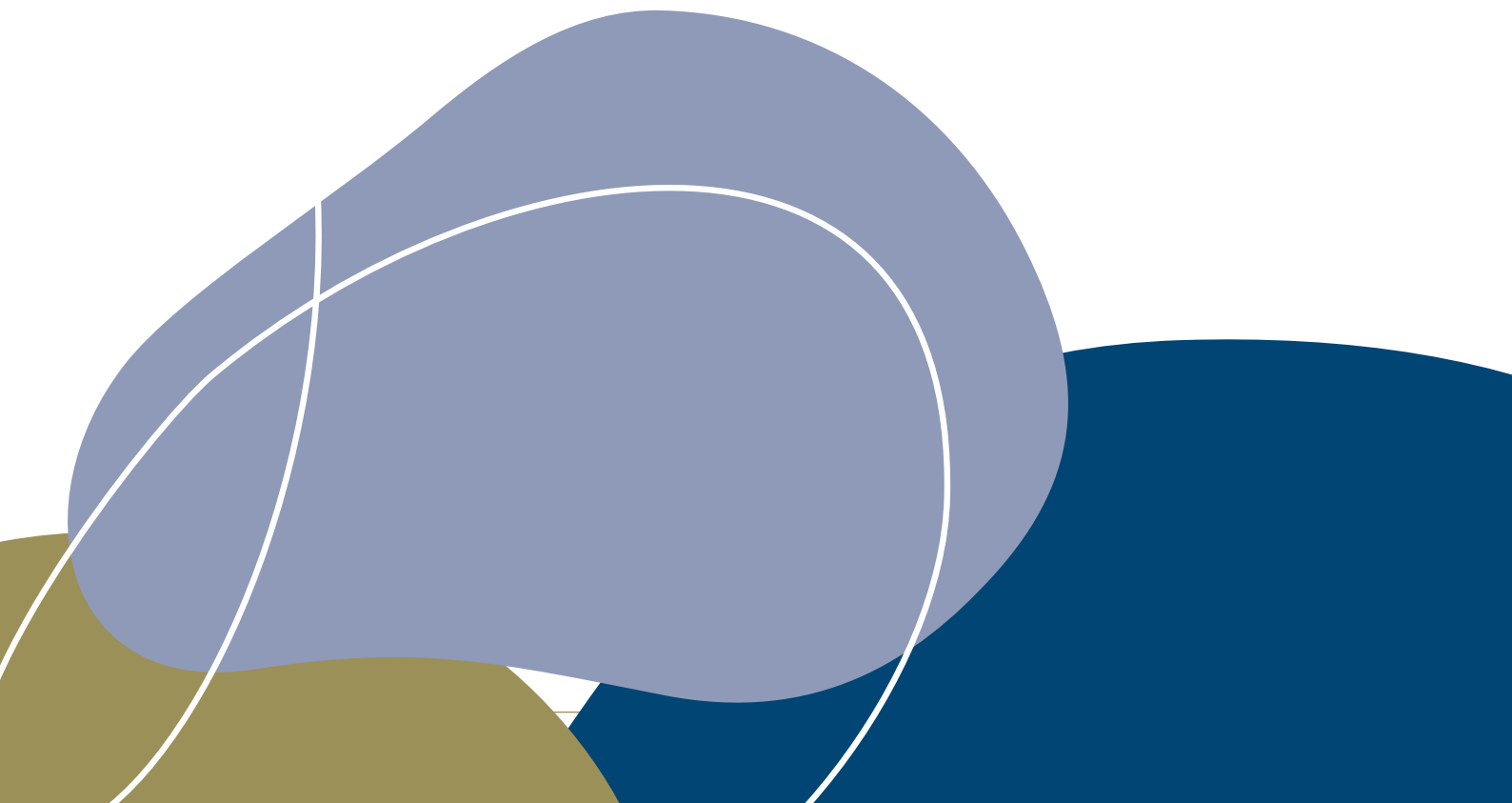
31 MARCH 2023

	2023	2022
Brought forward	35,244	25,175
	<u>35,244</u>	<u>25,175</u>
Governance costs		
Accountancy fees	1,729	1,627
Audit fees	7,911	7,884
Legal and other professional fees	23,834	14,276
Costs of trustees' meetings	1,611	1,047
Bank interest and charges	24,299	21,602
	59,384	46,436
	<u>1,152,143</u>	<u>1,042,121</u>
Expenditure on charitable activities		
Net (losses)/gains on investments		
Gains/(losses) on listed investments	(63,914)	10,716
	<u>617,170</u>	<u>335,508</u>
Net income		

NOTES



NOTES





HOW YOU CAN HELP

The USPCA is a registered charity that receives no government funding. We rely on generous donations in order for us to continue our vital work. Can you support us?



Organise an event

Put the 'Fun' into fundraising by involving family and friends. Our events team are happy to help you come up with ideas!

Wedding Favours

We are a nation of animal lovers, so why not include your commitment to animals as part of your special day?



Donations in lieu of flowers

Show sympathy and compassion through a tangible and valuable tribute to a person's love of animals

Legacy Giving

Legacies are at the core of our funding. Thanks to the foresight and support of our benefactors, projects such as our busy animal hospital have become a reality.



For further information visit www.uspca.co.uk, send an email to headoffice@uspca.co.uk or call 028 3025 1000.





USPCA

PROTECTING ALL ANIMALS ESTD 1836

Ulster Society for Prevention of Cruelty to Animals
Unit 5/6 Carnbane Industrial Estate
Newry BT35 6PQ

NI Charity Number. NIC102755.

Ulster Society for the Prevention of Cruelty to Animals (USPCA)

Northern Ireland - Charity number 102755

Annual return

**The Ulster Society for Prevention of Cruelty to
Animals**

Company Limited by Guarantee

Financial Statements

31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name The Ulster Society for Prevention of Cruelty to Animals

Charity registration number 102755

Company registration number NI000258

Principal office and registered office Unit 6
Carnbane Industrial Estate
Newry
BT35 6QH

The trustees

J Wilson (Hon. Secretary)
J Farrell (Chair)
P Kearney (Hon. Treasurer)
G McCoubrey
E McCrory
D Thompson
D Wilson (Resigned 25 April 2022)
G O'Hare

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Danske Bank
Portadown Finance Centre
45-48 High Street
Portadown
BT62 1LB

Ulster Bank
86 Hill Street
Newry
BT34 1YB

Solicitors Edwards and Co Solicitors
28 Hill Street
Belfast
BT1 2LA

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Legal Status

The USPCA is a Company Limited by Guarantee, not having a share capital and satisfies the criteria set out in Section 60 of the Companies Act 2006 whereby it is exempted from the use of the word "Limited" as part of the company name.

Governing Document

The charity is governed by its Memorandum and Articles of Association dated 21st November 2017. It is a membership organisation, and each member agrees to contribute £1 in the event of the charity winding up.

Charitable Status

The USPCA is a registered charity with the Charity Commission for Northern Ireland, registration number NIC 102755.

It is also recognised as a charity for taxation purposes by HMRC, registration number XN 45066.

Appointment of Trustees

The Board consists of up to nine Trustees, the Chairperson, Hon. Treasurer, Hon. Secretary and up to six others.

When recruiting to fill vacancies, the Board will consider the skills mix and diversity of the current Board.

The recruitment process will involve a wide trawl in order that a range of candidates can be considered for the vacancy. The pool of candidates may be a combination of applicants resulting from public advertising and nominations resulting from consultations with Board members or appropriate professional bodies.

Once a suitably qualified nominee has agreed to join the Board, the Board will consider a resolution to co-opt the new member as a Trustee. Appointment is up to the next AGM at which the Trustee will retire but be eligible for re-election.

At each AGM, Trustees who have served four consecutive years or more must retire and are eligible for re-election for a further four years. A Trustee shall not serve in excess of a continuous period of eight years.

Trustee Induction and Training

Each new Trustee receives induction training through which they are made aware of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the governance structure and protocols as laid out in the charity's Governance Handbook, the committee and decision-making processes, the operational plan and recent financial performance of the charity.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Arrangements for setting pay and remuneration of Key Management Personnel

Salary levels are set having regard to pay levels in other charities of similar size. The USPCA undertakes a cost-of-living salary review annually with affordability being the principal requirement to be met prior to any award.

Salaries are bench marked every three years, subject to the cost of such an exercise not being prohibitive.

Organisation Structure and how the Charity makes decisions

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2023 the Board met on five occasions. Attendance was as follows:

John Farrell	Chair	5 out of 5
John Wilson	Hon Secretary	4 out of 5
Paul Kearney	Hon Treasurer	5 out of 5
Gavin McCoubrey		4 out of 5
Elaine McCrory		5 out of 5
Garrett O'Hare		5 out of 5
David Thompson Lyons		4 out of 5

The Audit & Risk Committee is tasked with monitoring the integrity of the financial statements, reviewing the systems of internal financial control and reviewing the management of the risk register. The committee met on four occasions during the year. Attendance at meetings was as follows:

Paul Kearney	Chair	4 out of 4
Elaine McCrory		4 out of 4
John Wilson		3 out of 4

The HR and Remuneration Committee is tasked with recommending the USPCA's general remuneration policy and structure (including pension arrangements) for approval by the Board; recommending the remuneration of the Chief Executive having reviewed their performance appraisal, for approval by the Board; approving annually the remuneration of all other staff, including any general cost of living increase; keeping the level and structure of remuneration under review through regular sector benchmarking; keeping the charity's HR policies under review, ensuring they are up to date and comply with statutory obligations. The committee met on one occasion during the year. Attendance at meeting was as follows:

John Farrell	Chair	1 out of 1
Paul Kearney		1 out of 1
John Wilson		1 out of 1

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity and has responsibility for operational matters including finance, employment and direct charitable activities within clear thresholds of delegated authority approved by the Trustees.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Management structure April 2022 - March 2023

Brendan Mullan stepped down from his position as Chief Executive in December 2022 after eight years of service. Nora Smith was appointed as the Chief Executive in January 2023 and is responsible to the Board of Trustees for delivery of Charity's operational objectives.

Colleen Tinnelly, Chief Operating Officer, responsible for marketing, and income generation through fundraising and the development of tradeable services.

Collette Kealy, Senior Veterinary Surgeon, responsible for the clinical leadership of the veterinary team.

Sinead Griksas, Practice Manager, responsible for the operational delivery of veterinary services.

Deirdre McArdle, Animal Care Manager, responsible for companion animal rehoming and wildlife rescues.

Ian Lyle, Head of Special Investigations Unit, responsible for directing our investigations into organised animal cruelty.

Rachel McGreevy, Charity Store Manager, responsible for the operation of our charity stores.

Anthony Fearon, Administration Manager, responsible for financial administration and premises management.

Relationships with Related Parties

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 17 and 29 to the accounts.

Risk Management

The trustees have a risk management strategy that comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Board has delegated oversight responsibility for risk management to its Audit & Risk Committee. The Audit and Risk Committee reports on its work at each Board meeting.

The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The objects of the charity as outlined in its Memorandum and Articles of Association are:

1. The advancement of animal welfare.

All of the work of the USPCA falls under this object, which is an approved purpose as listed in the Charities Act (Northern Ireland) 2008.

2. To obtain justice for animals and to endeavour by every legitimate means to put an end to cruelty to animals and to encourage kindness and humanity in their treatment.

In furtherance of this object, the USPCA:

- Provides the secretariat to the All Party Group on Animal Welfare at the Northern Ireland Assembly.
- Is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and contributes to policy consultations.
- Is an active member of Eurogroup for Animals, a Brussels based organisation whose remit is to promote animal health and welfare standards throughout the EU.
- Proactively investigates and makes public many criminal acts including puppy trafficking organised dog fighting, badger baiting, carted deer hunts and cock fighting.

3. To relieve the suffering of animals in need of care and attention and, in particular, to provide and maintain facilities for the reception, care and treatment of such animals.

In furtherance of this object, the USPCA:

- Operates a Veterinary Clinic in Newry. The clinic relieves the pain of suffering animals and provides other veterinary services for companion animals.
- Treats and relieves the pain of suffering wildlife.
- Suffering wildlife in other parts of NI are treated by local vets courtesy of a USPCA voucher scheme.

4. To promote humane behaviour towards animals by providing appropriate care, protection, treatment and security for animals which are in need of care and attention by reason of sickness, injury, maltreatment, poor circumstances or ill usage and to educate the public in matters pertaining to animal welfare in general and the prevention of cruelty and suffering among animals.

In furtherance of this object, the USPCA:

- Treats domestic companion animals in need of veterinary care at its veterinary clinic.
- Provides temporary accommodation for companion animals whose owners become incapacitated through ill health or other personal circumstances and houses the animals until long term arrangements for their future are in place.
- Treats suffering wildlife prior to re-introduction to their natural environment.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- In partnership with the Trussell Trust and other independent foodbanks across NI, provides food parcels for the many companion animals belonging to individuals and families in need of support.

5. To advance education for the public in animal husbandry, care for animals and responsibility for animals and the consequences of not doing so.

In furtherance of this object, the USPCA:

- Provides animal welfare talks to schools and community groups.

- Provides advice to the beneficiaries of the veterinary services on health regimes and caring for their companion pets.

The USPCA services benefit those on low incomes in Northern Ireland by ensuring continued companionship from their pets, through the provision of veterinary services and pet food parcels. Pet poverty continues to raise as households struggle in a cost-of-living crisis.

School children and community groups benefit through the education talks which deepen their understanding of pet care, encourage kindness to animals and promotes compassion. This supports our preventative work on educating and raising awareness on responsible pet care.

The public at large is also a beneficiary through the spaying and neutering service which helps control the spread of feral animals and through the care of suffering wildlife which are useful to humanity.

Any potential harms are outweighed by the service benefits and alleviated through a formal process of risk assessments alongside robust health and safety policies and procedures.

There are no private benefits to any individuals connected with the organisation other than the payment of salaries to staff or fees to third-party service providers which is a necessary requirement in order to provide our services and therefore incidental to the carrying out of the purposes.

In shaping our objectives for the year and planning our activities, the Trustees have had regard to the Charity Commission's guidance on public benefit under section 4(b) of the Charities Act (Northern Ireland) 2008.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

The USPCA is unique in Northern Ireland among animal welfare organisations and charities given our wide remit, including the vital work of the Special Investigations Unit (SIU) which is focused on disrupting organised animal cruelty crimes.

The rehoming and wildlife service to animals across NI, has provided a lifeline of support. We never put a healthy animal to sleep, a policy we are extremely proud of.

The cost-of-living crisis, coupled with the aftermath of covid, led to some households surrendering their pets which has led to a substantial increase in the number of animals coming into our care. This is a trend throughout all animal welfare centres and sanctuaries.

The year under review is the final year of our three-year strategy to March 2023. Over the past three years, the Board and staff team worked hard to build upon the strong foundations focused on defining and embedding our services, establishing relationships with key stakeholders, and strengthening organisational governance. These strong base places the charity in a solid position to grow and develop services and reach across NI. The USPCA's leadership role is in the advancement of animal welfare and the relief of suffering in animals. We exist to champion animal welfare across NI. The Board and Senior Leadership Team are focused on fulfilling our mission and vision, whilst staying true to our values. The wider staff and volunteer teams commitment and passion have enabled us to deliver a wide range of services to fulfil our charity objectives. Through a mix of proactive and reactive services we worked hard over the year to deliver for animals.

Veterinary Services

The USPCA veterinary clinic is dedicated to the relief of suffering in animals and is located in our centre on the outskirts of Newry. It is open six days a week, with the team providing a full range of veterinary services to both companion animals and injured wildlife that enter our care.

The USPCA supports pet owners who find it difficult to afford essential veterinary treatment by providing discounts through our Charitable Discount Scheme for those in receipt of benefits. This scheme not only ensures the welfare of the animal but also supports continued companionship for the owner.

The Veterinary Practice has faced considerable workforce issues, with limited access to Veterinary Surgeons which in turn has affected our capacity. External challenges including Brexit, demographic changes and the corporatisation of veterinary practices have played a key role in the workforce issues facing the wider veterinary sector.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Wildlife Rescues

Wild animals need expert care to give them the best chance of survival, and we can all play an important part in helping to get them the best care as soon as possible. Our Wildlife Rescue Officers, Veterinary team, and Animal Care Officers share the privilege of helping some of Northern Ireland's most stunning and in some cases, rare, wildlife. From badgers, buzzards, bats, and hedgehogs, to swans, foxes, magnificent red kites, and much more. The staff and volunteer teams are incredibly busy rehabilitating injured wildlife before they can be released back into their native habitat.

Our wildlife rescue service operates throughout Northern Ireland and is greatly supported by a network of volunteers. We also operate a Veterinary Voucher Scheme to ensure that pain relief is available to injured wildlife at a local veterinary practice, close to where the animal is located.

Social Rehoming

Our centre was at capacity for most of the year. An increase in the cost-of-living, left many owners struggling to look after their animals, coupled with the increased pet ownership during the pandemic leading to more abandonments have increased the pressures on the rehoming service. We also experienced a slowdown in the number of enquiries for rehoming which meant we were not in a position to rehome as many animals as planned.

We continued to retain our membership of the Association of Dogs and Cats Home standards accreditation.

The USPCA supports Women's Aid by providing emergency shelter for companion animals belonging to domestic abuse victims. By providing temporary crisis intervention for the animal, coupled with Women's Aid expertise in addressing the level of risk in a safe, secure, and confidential environment, we hope to hasten the recovery process for the victim, her children, and their pet. Through this service, we have relieved the pressures faced by women during an already incredibly challenging time.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Special Investigations Unit

The illegal puppy trade, animal fighting, badger baiting, and other horrific acts perpetrated on animals are among the serious animal welfare crimes happening across Northern Ireland every day. The USPCA's Special Investigations Unit carries out investigations into 'organised animal cruelty' - serious welfare abuses that often take place well away from public view. The Charity defines organised animal cruelty as:

"Where the USPCA has an honest belief that one or more persons are engaged in any joint activity with another and animal cruelty or a severe adverse effect on animal welfare has occurred, is likely or is expected. The animal cruelty or severe adverse effect on animal welfare may be an intended or unintended outcome of the joint activity."

Continuing the charity's investment in Special Investigations, this year saw a substantial increase in the number of reports to our online reporting function for organised animal cruelty. The online portal allows members of the public to submit anonymous and detailed reports regarding the likes of puppy farming, animal fighting and badger baiting.

In March a report on Badger Baiting in Northern Ireland was launched at Stormont. The research findings were two years of intelligence and research by the SIU, which showcased the horror and scale of badger baiting in NI. A wider range of stakeholders attended the launch including politicians, PSNI, Council and animal welfare organisations.

The USPCA continued its membership of Operation Delphin, working with its partners in the ISPCA, DSPCA, SSPCA and RSPCA; to target the illegal puppy trade.

The Special Investigations Unit also worked in partnership with Nature Watch and the League against Cruel Sports to forward intelligence to the PSNI on organised animal cruelty crimes.

Working alongside the Northern Ireland Badger Group, the USPCA also operates Operation Brockwatch, an initiative which aims to protect vulnerable badgers and their setts from callous criminal gangs who relentlessly target them through the cruel blood sport of badger baiting. This rural partnership engages with the PSNI and landowners across the region to deter badger baiters from committing this barbaric act of cruelty on the protected species. During the year in review, the initiative was extended to cover 22 badger setts which was made possible through the development of a network of volunteers who assist the Operation Brockwatch team with sett identification and monitoring.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Animal Welfare Advocacy

Despite animals playing such an essential role in our society and natural environment, there are sadly individuals who are willing to inflict unthinkable suffering on them. Within an advanced society, protections are put in place to ensure abuse does not take place – it is imperative that these protections are kept under review and are regularly updated to keep pace with economic and societal changes.

Unfortunately, Northern Ireland has a substantial legislative deficit when reviewing the protections offered to animals under law. In some instances, such as the introduction of a ban on hunting wild mammals with dogs, Northern Ireland is 20 years behind when compared to neighbouring countries such as England, Scotland or Wales.

In publishing our animal welfare manifesto 'Addressing the Deficit', we have drawn focus to priority animal welfare areas requiring enhanced legislation such as:

- Banning hunting with dogs to end the cruelty inflicted on defenceless wildlife.
- The introduction of Lucy's Law to curb the illegal puppy trade.
- The introduction of a Banned Offenders Register to prevent those banned from keeping animals obtaining animals.
- The review of animal business licencing to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
- The banning of wild animals in circuses to protect these special animals from needless abuse.
- The compulsory microchipping of cats to enhance traceability and reunite lost or stolen cats with their owners.
- The introduction of seizure notices, to reduce the timeframe of animals seized by enforcement agencies to three weeks.

The USPCA provides the secretariat for the All Party Group on Animal Welfare at the Northern Ireland Assembly and we were pleased to see progress in several key policy areas through the work of the APG.

The USPCA is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and also served on the Minister's Advisory Group on socialisation of animals within a shelter/kennels environment.

We have also continued our work with the Northern Ireland Companion Animal Welfare Group to provide a collective voice on key companion animal welfare issues.

The charity remains an active member of Eurogroup for animals – based in Brussels, Eurogroup for Animals is a pan-European animal advocacy organisation which focuses on improving the wellbeing of animals by achieving better legislation, standards, enforcement, and societal attitudes. Key areas of focus have included the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals.

Alongside our campaigning we enhanced the public understanding, knowledge and appreciation of the work of the USPCA through the proactive placement of opinion pieces and commenting on animal welfare issues in the media. This also included being featured in the Spotlight programme on Badger Baiting - Hunting With Dogs.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Companion Animal Food Parcels.

Dependency on foodbanks is a growing trend here in Northern Ireland, especially due to the financial uncertainties in the wake of Covid and the cost of living crisis. Working with over 50 foodbanks operated by the Trussell Trust throughout the region, we supply pet food parcels to pet owners in need - parcels made up of pet food which has been kindly donated to the USPCA by manufacturers, local businesses, and members of the public. Last year we distributed just under 6000 pet parcels through the network of foodbanks.

With this vital support we're able to help pets remain happy, healthy, and homed, despite financial adversity and ensure continued companionship for their owners.

Schools and Community Outreach Education Programme

Preventing cruelty is our core purpose and through our community outreach programme to schools and community groups, we inspire, encourage and educate people on the importance of treating animals with kindness and respect. This in turn develops a better understanding of responsible pet ownership, and helps cultivate a love for our native wildlife.

Together, sharing a passion for animal welfare, we can help safeguard the lives of some of the most vulnerable members of our society.

Outputs/Impact

Over the course of the year under review the USPCA made a positive impact in the community through delivery of the following output targets.

Veterinary Services	Target 2023	Actual Mar 23	Previous Year
• Consultations undertaken	7728	6974	5594
• Surgeries undertaken	1008	503	807
• Neutering and Spaying		441	432
• Care Plan Customers	75	18	21
• Clients on discount scheme	450	574	433

Wildlife Rescues	Target 2023	Actual Mar 23	Previous Year
• Veterinary vouchers issued	1000	852	816
• Rescues	240	427	168

Social Rehoming	Target 2023	Actual Mar 23	Previous Year
• Animals rehomed	450	298	234

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Companion Animal Food Parcels	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Food parcels issued	6500	5846	4831
<ul style="list-style-type: none">• Food banks served	36	50	45

Companion Animal Grooming	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Animals Groomed	2840	1672	1237
<ul style="list-style-type: none">• Loyalty Scheme members	400	327	204
<ul style="list-style-type: none">• Re-bookings made	50%	50%	48%

Pet Supplies Shop	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Rehoming Customers buy goods from the shop.	90%	63%	75%
<ul style="list-style-type: none">• Loyalty Scheme members	150	373	313

School and Community Presentations	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Presentations delivered	50	37	9

Membership	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• New Members recruited	100	74	75

Special Investigations Unit	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Major investigations completed and passed to enforcement agencies.	2	2	3
<ul style="list-style-type: none">• Organised crime reports passed to enforcement agencies.	145	261	168

Animal Welfare Advocacy	Target 2023	Actual Mar 23	Previous Year
<ul style="list-style-type: none">• Changes in legislation.	0	0	1
<ul style="list-style-type: none">• Regional Media articles	424	212	64

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2023 of £617,170 (2022:£335,508).

Income

Income increased in the year by £546,641 to £2,107,009.

Donations and legacy funding accounted for £1,373,702

Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities accounted for £316,112 This related largely to veterinary services and also a small increase in contract income £1,200 arising from the contract with Newry, Mourne and Down Council to provide short-term holding facilities for stray dogs.

Trading Income has increased by circa £108,032. The principal contributors to this increase are the Pet Supplies Shop and the Charity Stores in Banbridge and Lurgan.

Investment Income has increased by £7,807

Other Income increased by circa £58,653 which is attributable largely to the sale of house at ARC Bessbrook.

Expenditure

Expenditure in the year increased by £190,350 to £1,425,926

Trading costs increased by £87,078 reflecting the investment in resources as part of our growth and development plans. Expenditure on charitable services grew by some £110,023 reflecting the charity's commitment in the current 3-year strategy to extend and grow its charitable services. Areas of expansion in the current year were veterinary services, animal care, special investigations, and animal welfare advocacy.

Net Gains/Losses on Investments

There was a net loss on investment valuations at the year end of £63,914 compared to a net gain £10,716 in the previous year.

Financial position

The Charity's financial position remains healthy with total funds of £3,200,922 of which £933,090 is committed in fixed assets.

Cash ratio is strong at 7.1 with cash at bank of £1,106,387 covering current liabilities of £155,192

Long term debt of £366,625 (bank loan) is adequately covered by funds of £1,362,367 invested in a low to moderate risk mixed share portfolio.

The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Investment powers and policy

The Charity's Articles of Association convey on the Trustees the power to invest funds.

Investment policy is a Reserved Matter for the Board. The present investment policy is to maximise the long-term total return of the Charity's investment funds subject to the risks normally associated with a cautious approach to portfolio management. The fund manager has been selected on the basis of competency and value for money, and the appointment is subject to regular review.

At the year end the Charity held investments in low to moderate risk equities to the value of £1,355,344. The Charity also held a number of shares in listed companies (previous legacies received) of £7,023.

The Charity holds investment property at Divernagh Road, Bessbrook valued at £229,3130 and has a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from these properties contributes towards the costs of our Veterinary Clinic.

Reserves policy and going concern

Each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restricted or designated purposes. The Trustees consider the Charity's exposure to major risks in terms of their likely impact on its income sources and planned expenditure in the short to medium term, as well as assessing the best way to mitigate such risks. This will include analysis of short-term setbacks; regular short-term fluctuations; growth plans within the Charity and risks identified within the corporate risk register. The major risk to be managed with regard to income is the significant fluctuations in legacy income on a year to year basis.

The present level of free reserves is £1,992,267 of which £1m has been designated for the development of the Charity's services across Northern Ireland. The balance of £992,267 is viewed by the Trustees as sufficient to offset any short to medium term reduction in legacy income and to ensure that the going concern assumption is appropriate.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

As the Society for the Prevention of Cruelty to Animals in Northern Ireland, the charity has an important leadership role in the advancement of animal welfare and the relief of suffering in animals. In furtherance of its leadership role, the charity's Trustees have set out a ten year vision for the charity to the year 2030.

USPCA 2030 Strategic Vision

By the year 2030:

With a large, active membership, the USPCA will be recognised as the authoritative voice on animal welfare in Northern Ireland and be valued as a partner by other animal welfare organisations.

Operating from regional centres, the charity's services will be accessible across Northern Ireland.

An innovative and successful social enterprise, the USPCA will have financial security to achieve its stated aims.

In pursuit of this strategic vision, the Trustees have identified a number of key priorities:

- The importance of growing the membership base, not only to have a strong pool of supporters, but also to create a strong voice for the advancement of animal welfare.
- To invest in campaigning on animal welfare issues.
- To invest in the Special Investigation Unit to disrupt the most serious offenders involved in crimes such as dog fighting, badger baiting and puppy trafficking.
- The volatility in the charity's income stream arising from its dependency on legacy income to deliver services, dictates that a more robust financial model is required to create financial security for the charity.
- Underpinning all of the above is the requirement to strengthen the USPCA's communications both online and offline, getting the charity's key messages to its target audiences, making the public aware of its concerns and its successes, garnering public and financial support.
- A commitment to service excellence underpinned by continued investment in skills development.
- A single location in Newry greatly reduces the USPCA's visibility and the public's access to its services, it is therefore essential to open an additional location subject to financial sustainability.
- Growing the pool of volunteers to enhance current services including - shelter animal enrichment programmes, shelter animal fostering, wildlife rescues and pet food parcel distribution - therefore investment in volunteer recruitment and development should be considered.

The Trustees have set out the following strategic objectives:

- I. To take a leadership role in the advancement of animal welfare in Northern Ireland.
- II. To enhance and extend the reach of the charity's services across Northern Ireland.

The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

III. To strengthen the charity's financial structure through developing a social enterprise business model.

IV. To be a valued partner of statutory and voluntary organisations.

V. To enhance the public understanding, knowledge and appreciation of the work of the USPCA.

VI. To maintain a robust governance and operational structure to deliver the Charity's objectives effectively.

Next year 2023-24 the Charity will:

- Aim for a 10% growth in the delivery of our charitable services - veterinary care for injured and suffering animals, wildlife rescues, social rehoming, cruelty investigations, pet food parcels and education talks.
- Complete the work to define the charity's social enterprise business model in preparation for the development of a second facility.
- Continue to develop trading income streams and fundraising income which will include the opening of two new additional charity stores
- Further enhance the use of volunteers in service delivery aiming for a 10% increase in the number of volunteers.
- Enhance our membership, by widening our membership options and appointing a Membership and Outreach Officer.
- Increase the utilisation of the premises in Newry with the further extension of our rehoming centre, to improve the welfare standards of animals in our care.
- We will aim to raise more income from individual giving and partnership working.
- We will maintain our commitment to our staff with a focus on retaining our silver IIP status.

The Charity has sufficient funds to deal with any short-term drop in income, and its dedicated team of trustees, staff and volunteers will ensure services are maintained during any potential challenges presented.

Financial instruments

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Cloughanmaer, Newry, County Down".

The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 7th September 2023 and signed on behalf of the board of trustees by:

J Farrell (Chair)
Trustee

P Kearney (Hon. Treasurer)
Trustee

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals

Year ended 31 March 2023

Opinion

We have audited the financial statements of The Ulster Society for Prevention of Cruelty to Animals (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

In common with many other organisations of its size, the USPCA uses its auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Ulster Society for Prevention of Cruelty to Animals *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Dolan FCA (Senior Statutory Auditor)

7th September 2023

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,373,702	–	1,373,702	1,004,881
Charitable activities	6	274,972	41,140	316,112	312,784
Other trading income activities	7	301,276	–	301,276	193,244
Investment income	8	55,470	–	55,470	47,663
Other income	9	60,449	–	60,449	1,796
Total income		<u>2,065,869</u>	<u>41,140</u>	<u>2,107,009</u>	<u>1,560,368</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	261,029	–	261,029	173,951
Investment costs	11	12,753	–	12,753	19,504
Expenditure on charitable activities	12	1,111,003	41,140	1,152,143	1,042,121
Total expenditure		<u>1,384,785</u>	<u>41,140</u>	<u>1,425,925</u>	<u>1,235,576</u>
Net (losses)/gains on investments	13	(63,914)	–	(63,914)	10,716
Net income and net movement in funds		<u>617,170</u>	<u>–</u>	<u>617,170</u>	<u>335,508</u>
Reconciliation of funds					
Total funds brought forward		2,583,752	–	2,583,752	2,248,244
Total funds carried forward		<u>3,200,922</u>	<u>–</u>	<u>3,200,922</u>	<u>2,583,752</u>

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

The notes on pages 28 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	17	933,090	981,008
Investments	18	1,586,381	1,728,617
		<u>2,519,471</u>	<u>2,709,625</u>
Current assets			
Stocks	19	50,796	42,626
Debtors	20	46,085	67,205
Cash at bank and in hand		1,106,387	289,516
		<u>1,203,268</u>	<u>399,347</u>
Creditors: amounts falling due within one year	21	155,192	124,729
Net current assets		<u>1,048,076</u>	<u>274,618</u>
Total assets less current liabilities		3,567,547	2,984,243
Creditors: amounts falling due after more than one year	22	366,625	400,491
Net assets		<u>3,200,922</u>	<u>2,583,752</u>
Funds of the charity			
Unrestricted funds		<u>3,200,922</u>	<u>2,583,752</u>
Total charity funds	23	<u>3,200,922</u>	<u>2,583,752</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 7th September 2023, and are signed on behalf of the board by:

J Farrell (Chair)
Trustee

P Kearney (Hon. Treasurer)
Trustee

The notes on pages 28 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	617,170	335,508
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	98,551	101,143
Net (losses)/gains on investments	63,914	(10,716)
Dividends, interest and rents from investments	(54,365)	(46,653)
Other interest receivable and similar income	(1,105)	(1,010)
Interest payable and similar charges	24,299	21,602
Gains on disposal of programme related investments	(60,000)	–
Accrued expenses/(income)	21,859	(9,026)
<i>Changes in:</i>		
Stocks	(8,170)	(3,905)
Trade and other debtors	21,120	(35,314)
Trade and other creditors	9,912	4,356
Cash generated from operations	733,185	355,985
Interest paid	(24,299)	(21,602)
Interest received	1,105	1,010
Net cash from operating activities	<u>709,991</u>	<u>335,393</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	54,365	46,653
Purchase of tangible assets	(50,633)	(28,767)
Proceeds from sale of social investments	60,000	–
Purchases of other investments	20,037	(405,884)
Proceeds from sale of other investments	58,286	10,716
Net cash from/(used in) investing activities	<u>142,055</u>	<u>(377,282)</u>
Cash flows from financing activities		
Repayments of borrowings	(35,174)	(35,076)
Net cash used in financing activities	<u>(35,174)</u>	<u>(35,076)</u>
Net increase/(decrease) in cash and cash equivalents	816,872	(76,965)
Cash and cash equivalents at beginning of year	<u>289,516</u>	<u>366,481</u>
Cash and cash equivalents at end of year	<u>1,106,388</u>	<u>289,516</u>

The notes on pages 28 to 40 form part of these financial statements.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 6, Carnbane Industrial Estate, Newry, BT35 6QH.

2. Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

USPCA meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Freehold property	-	2% straight line
Premises Adaptations	-	7% straight line
Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	10% straight line
Computer equipment	-	20% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available without undue cost or effort for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

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

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

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	102,716	102,716	118,030	118,030
Gift Aid	7,000	7,000	3,394	3,394
Legacies				
Legacies	1,257,544	1,257,544	878,837	878,837
Subscriptions				
Subscriptions	6,442	6,442	4,620	4,620
	<u>1,373,702</u>	<u>1,373,702</u>	<u>1,004,881</u>	<u>1,004,881</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Veterinary services	271,202	–	271,202
Contract Income	3,770	–	3,770
DFC	–	41,140	41,140
	<u>274,972</u>	<u>41,140</u>	<u>316,112</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Veterinary services	310,173	–	310,173
Contract Income	2,611	–	2,611
DFC	–	–	–
	<u>312,784</u>	<u>–</u>	<u>312,784</u>

7. Other trading income activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	8,873	8,873	6,302	6,302
Pet supplies shop sales	51,200	51,200	50,185	50,185
Grooming	42,634	42,634	28,883	28,883
Charity store	198,569	198,569	107,874	107,874
	<u>301,276</u>	<u>301,276</u>	<u>193,244</u>	<u>193,244</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from investment properties	37,043	37,043	36,831	36,831
Income from listed investments	17,322	17,322	9,822	9,822
Bank interest and dividends	1,105	1,105	1,010	1,010
	<u>55,470</u>	<u>55,470</u>	<u>47,663</u>	<u>47,663</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of programme related investments	60,000	60,000	–	–
Other income	449	449	16	16
Coronavirus Job Retention Scheme	–	–	1,780	1,780
	<u>60,449</u>	<u>60,449</u>	<u>1,796</u>	<u>1,796</u>

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Shop costs	56,270	56,270	42,826	42,826
Grooming	43,945	43,945	23,878	23,878
Fundraising events	1,269	1,269	1,020	1,020
Charity Store - Banbridge	81,742	81,742	79,182	79,182
Charity Store - Lurgan	77,803	77,803	27,045	27,045
	<u>261,029</u>	<u>261,029</u>	<u>173,951</u>	<u>173,951</u>

11. Investment costs

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Premises expenses - Bessbrook	8,253	8,253	15,927	15,927
Stockbroker Fees	4,500	4,500	3,577	3,577
	<u>12,753</u>	<u>12,753</u>	<u>19,504</u>	<u>19,504</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Prevention of cruelty and relief of suffering	374,442	132,241	506,683	428,930
Veterinary	281,733	–	281,733	310,014
Wildlife Rescue	53,657	–	53,657	49,736
Animal Care	119,740	–	119,740	110,236
Special Investigations	95,702	–	95,702	71,594
Animal Welfare Advocacy	35,244	–	35,244	25,175
Governance costs	–	59,384	59,384	46,436
	<u>960,518</u>	<u>191,625</u>	<u>1,152,143</u>	<u>1,042,121</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Prevention of cruelty and relief of suffering		
<i>Activities undertaken directly</i>		
Wages & salaries	162,585	150,689
Employer's NIC	44,574	37,328
Employer Pension	12,442	10,440
Rent & rates	171	651
Light & heat	20,556	13,070
Staff recruitment	4,707	–
Bad Debt	764	742
Telephone	21,158	13,823
Other office costs	451	–
Depreciation	85,577	88,279
Other staff costs	2,808	–
Publicity, fundraising and support	11,680	6,446
Subscriptions	1,433	1,491
General expenses	1,641	1,363
Staff Travel & Subsistence	3,895	1,538
	<u>374,442</u>	<u>325,860</u>
Veterinary Services	281,733	310,014
Wildlife Rescues	53,657	49,736
Rehoming Animal Care	119,740	110,236
Special Investigations Unit	95,702	71,594
Animal Welfare Advocacy	35,244	25,175
	<u>586,076</u>	<u>566,755</u>
Support costs		
Wages & salaries	32,103	30,831
Rent & rates	–	39
Light & heat	1,082	683
Repairs & maintenance	23,004	18,446
Insurance	26,182	18,324
Cleaning materials & consumables	5,481	4,029
Health Insurance	3,392	3,868
Telephone	1,114	407
Printing, postage & stationery	14,514	10,451
Sundry expenditure	7,656	3,650
Staff training	17,713	12,342
	<u>132,241</u>	<u>103,070</u>
Governance costs		
Accountancy fees	1,729	1,627
Audit fees	7,911	7,884
Legal and other professional fees	23,834	14,276
Costs of trustees' meetings	1,611	1,047
Bank interest and charges	24,299	21,602
	<u>59,384</u>	<u>46,436</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on listed investments	<u>(63,914)</u>	<u>(63,914)</u>	<u>10,716</u>	<u>10,716</u>

14. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	98,551	101,143
Fees payable for the audit of the financial statements	<u>7,911</u>	<u>7,884</u>

15. Staff costs

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

	2023 £	2022 £
Wages and salaries	599,781	511,593
Social security costs	44,574	37,328
Employer contributions to pension plans	19,390	15,817
Other employee benefits	<u>2,279</u>	<u>2,997</u>
	<u>666,024</u>	<u>567,735</u>

The average head count of employees during the year was 34 (2022: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - type 1	<u>34</u>	<u>25</u>

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £121,973 (2022:£115,668).

16. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022:£nil).

They were reimbursed travel expenses during the year totalling £24 (2022: £Nil).

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Tangible fixed assets

	Freehold property £	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost						
At 1 Apr 2022	766,913	571,788	62,372	418,891	61,569	1,881,533
Additions	–	24,785	–	20,506	5,342	50,633
At 31 Mar 2023	<u>766,913</u>	<u>596,573</u>	<u>62,372</u>	<u>439,397</u>	<u>66,911</u>	<u>1,932,166</u>
Depreciation						
At 1 Apr 2022	76,690	391,718	59,071	328,795	44,251	900,525
Charge for the year	15,338	41,761	2,264	30,467	8,721	98,551
At 31 Mar 2023	<u>92,028</u>	<u>433,479</u>	<u>61,335</u>	<u>359,262</u>	<u>52,972</u>	<u>999,076</u>
Carrying amount						
At 31 Mar 2023	<u>674,885</u>	<u>163,094</u>	<u>1,037</u>	<u>80,135</u>	<u>13,939</u>	<u>933,090</u>
At 31 Mar 2022	<u>690,223</u>	<u>180,070</u>	<u>3,301</u>	<u>90,096</u>	<u>17,318</u>	<u>981,008</u>

18. Investments

	Listed investments £	Investment properties £	Total £
Cost or valuation			
At 1 April 2022	1,362,367	366,250	1,728,617
Additions	14,565	29,313	43,878
Disposals	(2,200)	(120,000)	(122,200)
Fair value movements	(63,914)	–	(63,914)
At 31 March 2023	<u>1,310,818</u>	<u>275,563</u>	<u>1,586,381</u>
Impairment			
At 1 April 2022 and 31 March 2023			<u>–</u>
Carrying amount			
At 31 March 2023	<u>1,310,818</u>	<u>275,563</u>	<u>1,586,381</u>
At 31 March 2022	<u>1,362,367</u>	<u>366,250</u>	<u>1,728,617</u>

All investments shown above are held at valuation.

Investment properties

The investment properties at Divernagh Road, Bessbrook and Oldpark Road, Belfast are held at fair value. The fair value of these properties are reviewed annually by trustees.

Financial assets held at fair value

The listed investments are valued by Davy Private Clients UK, Belfast and held at market value.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Stocks

	2023	2022
	£	£
Raw materials and consumables	50,796	42,626

20. Debtors

	2023	2022
	£	£
Trade debtors	2,523	2,691
Prepayments and accrued income	41,362	19,746
Other debtors	2,200	44,768
	<u>46,085</u>	<u>67,205</u>

21. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	50,315	51,623
Trade creditors	53,165	34,626
Accruals and deferred income	36,055	14,196
Social security and other taxes	8,354	17,572
Net wages	929	–
Pension	6,374	6,712
	<u>155,192</u>	<u>124,729</u>

22. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	366,625	400,491

Included within creditors: amounts falling due after more than one year is an amount of £212,694 (2022: £257,774) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

23. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,390 (2022: £15,817).

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	1,994,496	2,065,869	(1,384,785)	(410,744)	(63,914)	2,200,922
Development Fund	589,256	–	–	410,744	–	1,000,000
	<u>2,583,752</u>	<u>2,065,869</u>	<u>(1,384,785)</u>	<u>–</u>	<u>(63,914)</u>	<u>3,200,922</u>

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	1,777,651	1,560,368	(1,204,239)	(150,000)	10,716	1,994,496
Development Fund	470,593	–	(31,337)	150,000	–	589,256
	<u>2,248,244</u>	<u>1,560,368</u>	<u>(1,235,576)</u>	<u>–</u>	<u>10,716</u>	<u>2,583,752</u>

The Trustees have set aside £1m to a designated fund for the development of the Charity's services across Northern Ireland, of which no spend was allocated in the 22/23 year with £60,744 to date, to expand the Special Investigations Unit, enhance our work in animal welfare advocacy and improve our kennelling facilities.

Restricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
DFC -Jobstart	–	41,140	(41,140)	–	–	–

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
DFC -Jobstart	–	–	–	–	–	–

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

25. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	933,090	933,090
Investments	1,586,381	1,586,381
Current assets	1,203,268	1,203,268
Creditors less than 1 year	(155,192)	(155,192)
Creditors greater than 1 year	(366,625)	(366,625)
Net assets	3,200,922	3,200,922

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	981,008	981,008
Investments	1,728,617	1,728,617
Current assets	399,347	399,347
Creditors less than 1 year	(124,729)	(124,729)
Creditors greater than 1 year	(400,491)	(400,491)
Net assets	2,583,752	2,583,752

26. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023 £	2022 £
Financial liabilities measured at amortised cost		
Loan payable falling due within 1 year	50,315	36,339
Loan payable falling due in more than 1 year but less than 5 years	153,931	158,001
Loan payable falling due after 5 years	212,694	247,774
	<u>416,940</u>	<u>442,114</u>

The two long term loans from Danske Bank are for a total of £300,000 each. The term of each loan is 15 years with one loan on a floating interest rate structure, and the other on a fixed rate of 4.1% per annum. Payments are made quarterly as per the Structured Term Loan Repayments Schedule. Both of these loans are secured against "Units 5 & 6, Carnbane East Industrial Estate, Newry, County Down".

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

27. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	289,516	816,871	1,106,387
Debt due within one year	(51,623)	1,308	(50,315)
Debt due after one year	(400,491)	33,866	(366,625)
	<u>(162,598)</u>	<u>852,045</u>	<u>689,447</u>

28. Related parties

There were no related party transactions in the year.

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	102,716	118,030
Gift Aid	7,000	3,394
Legacies	1,257,544	878,837
Subscriptions	6,442	4,620
	<u>1,373,702</u>	<u>1,004,881</u>
Charitable activities		
Veterinary services	271,202	310,173
Contract Income	3,770	2,611
DFC	41,140	–
	<u>316,112</u>	<u>312,784</u>
Other trading income activities		
Fundraising events	8,873	6,302
Pet supplies shop sales	51,200	50,185
Grooming	42,634	28,883
Charity store	198,569	107,874
	<u>301,276</u>	<u>193,244</u>
Investment income		
Income from investment properties	37,043	36,831
Income from listed investments	17,322	9,822
Bank interest and dividends	1,105	1,010
	<u>55,470</u>	<u>47,663</u>
Other income		
Gain on disposal of programme related investments	60,000	–
Other income	449	16
Coronavirus Job Retention Scheme	–	1,780
	<u>60,449</u>	<u>1,796</u>
Total income	<u><u>2,107,009</u></u>	<u><u>1,560,368</u></u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Costs of other trading activities		
Shop costs		
Wages and salaries	18,704	9,298
Pension costs	309	106
Light & heat	1,377	855
Shop costs - repairs & maintenance	–	56
Marketing and advertising	485	136
Shop costs - other office costs	–	106
Shop expenditure	35,395	32,269
	<u>56,270</u>	<u>42,826</u>
Grooming		
Wages and salaries	38,165	22,072
Pension costs	455	338
Light & heat	669	416
Consumables	4,656	1,052
	<u>43,945</u>	<u>23,878</u>
Fundraising events		
Fundraising events	1,269	1,020
Charity Store - Banbridge		
Wages & salaries	31,596	31,123
Pension costs	506	418
Rent	22,092	21,834
Rates & water	78	–
Light & heat	7,722	5,231
Repairs & maintenance	20	1,273
Motor vehicle expenses	3,328	5,435
Telephone	448	510
Other costs	5,289	3,189
Depreciation	9,328	9,326
Carried forward	<u>80,407</u>	<u>78,339</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Brought forward	80,407	78,339
Stationery costs	<u>1,335</u>	<u>843</u>
	<u>81,742</u>	<u>79,182</u>
Charity Store - Lurgan		
Salaries- Gross	44,820	13,229
Salaries- Pension	675	235
Rent	13,750	2,500
Light and Heat	7,877	4,522
Repairs & maintenance	1,723	480
Motor Expenses	3,930	1,312
Telephone	551	128
Advertising and Promotion of Events	211	917
Depreciation	3,646	3,538
Stationery	<u>620</u>	<u>184</u>
	<u>77,803</u>	<u>27,045</u>
Costs of other trading activities	<u>261,029</u>	<u>173,951</u>

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Prevention of cruelty and relief of suffering		
<i>Activities undertaken directly</i>		
Wages & salaries	162,585	150,689
Employer's NIC	44,574	37,328
Employer Pension	12,442	10,440
Rent & rates	171	651
Light & heat	20,556	13,070
Staff recruitment	4,707	–
Bad Debt	764	742
Telephone	21,158	13,823
Other office costs	451	–
Depreciation	85,577	88,279
Other staff costs	2,808	–
Publicity, fundraising and support	11,680	6,446
Subscriptions	1,433	1,491
General expenses	1,641	1,363
Staff Travel & Subsistence	3,895	1,538
	<u>374,442</u>	<u>325,860</u>
<i>Support costs</i>		
Wages & salaries	32,103	30,831
Rent & rates	–	39
Light & heat	1,082	683
Repairs & maintenance	23,004	18,446
Insurance	26,182	18,324
Cleaning materials & consumables	5,481	4,029
Health Insurance	3,392	3,868
Telephone	1,114	407
Printing, postage & stationery	14,514	10,451
Sundry expenditure	7,656	3,650
Staff training	17,713	12,342
	<u>132,241</u>	<u>103,070</u>
Veterinary		
<i>Activities undertaken directly</i>		
Wages and salaries	152,130	146,399
Pension costs	2,803	2,364
Prescription food	2,279	2,997
Subscriptions	2,381	1,352
Repairs and maintenance	5,548	–
Insurance	815	815
Drugs	52,583	61,266
Marketing and advertising	–	154
Consumables	15,883	16,392
	<u>234,422</u>	<u>231,739</u>
Carried forward	234,422	231,739

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Brought forward	234,422	231,739
Software costs	3,354	3,145
Locum costs	25,710	51,155
Microchipping	764	1,428
Cremation	6,178	6,288
Fees & Medicines	11,305	16,259
	<u>281,733</u>	<u>310,014</u>
Wildlife Rescue		
<i>Activities undertaken directly</i>		
Wages/Salaries	28,647	30,325
Pension costs	460	519
Veterinary Care - wildlife rescue	8,257	3,457
Motor Vehicle Expenses	10,956	7,674
Other office costs	2,107	967
Veterinary Vouchers	3,230	6,794
	<u>53,657</u>	<u>49,736</u>
Animal Care		
<i>Activities undertaken directly</i>		
Wages/Salaries	67,306	58,055
Pension costs	1,193	984
Veterinary Care - rehoming animals	51,241	51,159
General	–	38
	<u>119,740</u>	<u>110,236</u>
Special Investigations		
<i>Activities undertaken directly</i>		
Wages/Salaries	23,725	19,572
Pension costs	547	413
Repairs & maintenance	199	–
Insurance	71	–
Third Party Contractor	57,672	43,784
Motor Expenses	11,080	5,636
Telephone	634	455
General costs	1,774	1,734
	<u>95,702</u>	<u>71,594</u>
Animal Welfare Advocacy		
<i>Activities undertaken directly</i>		
Printing	5,046	951
Professional Fees	15,996	434
Professional Subscriptions	11,526	14,402
Marketing and Advertising	2,676	9,388
	<u>35,244</u>	<u>25,175</u>
Carried forward	35,244	25,175

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023	2022
	£	£
Brought forward	35,244	25,175
	<u>35,244</u>	<u>25,175</u>
Governance costs		
Accountancy fees	1,729	1,627
Audit fees	7,911	7,884
Legal and other professional fees	23,834	14,276
Costs of trustees' meetings	1,611	1,047
Bank interest and charges	24,299	21,602
	<u>59,384</u>	<u>46,436</u>
Expenditure on charitable activities	<u>1,152,143</u>	<u>1,042,121</u>
Net (losses)/gains on investments		
Gains/(losses) on listed investments	<u>(63,914)</u>	<u>10,716</u>
Net income	<u>617,170</u>	<u>335,508</u>
