



**USPCA**

PROTECTING ALL ANIMALS ESTD 1836

# ANNUAL REPORT

31 March 2020



# USPCA

PROTECTING ALL ANIMALS ESTD 1836

## VISION

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

## MISSION

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 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.

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



## FOREWORD

It has been a great pleasure to Chair the Board of Trustees of the Ulster Society for Prevention of Cruelty to Animals over the past year and it is a great honour to report the progress made by the Charity in the year ended 31st March 2020.

The Board is represented by a group of incredibly skilled individuals from varying backgrounds who are driven to deliver the shared objective 'The Advancement of Animal Welfare'. The Charity is very fortunate to have their steadfast support and I would like to extend my thanks to each fellow Board member for their contribution this year.

There are many great achievements to report on.

In response to the increasing demand for our charitable and private veterinary services, we were delighted to extend the veterinary facilities to provide an additional consulting room, clean theatre, and larger recovery kennels area, which will significantly enhance our capacity to relieve animal suffering in the years ahead.

In collaboration with the NI Badger Group, we launched 'Operation Brockwatch', an innovative rural partnership which is protecting the badger population from persecution.

Our rescue and treatment of injured wildlife continued to grow.

We continued to provide pet food parcels to food banks across Northern Ireland.

The USPCA fundraising team oversaw the Charity's expedition to Canada, which featured 18 fundraisers Trekking the Rockies in June 2019 to help raise vital funds for vulnerable animals throughout the region. We were also very delighted to have established a successful corporate partnership with Semichem, which raised a total of £24,000.

We also celebrated the opening of our first ever charity store in Banbridge County Down, which is proving to be a great success.

I wish to thank all USPCA staff and volunteers for their commitment and enthusiasm in delivering the Charity's objectives and representing our values through their day to day work.

A special thanks also to our members, donors and fundraisers whose generosity is an integral part of the Charity's operations and fuels its success year on year, as demonstrated in this highly positive report.

A handwritten signature in black ink, appearing to read 'John Farrell', written in a cursive style.

**John Farrell**  
Chair



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## SPONSORS

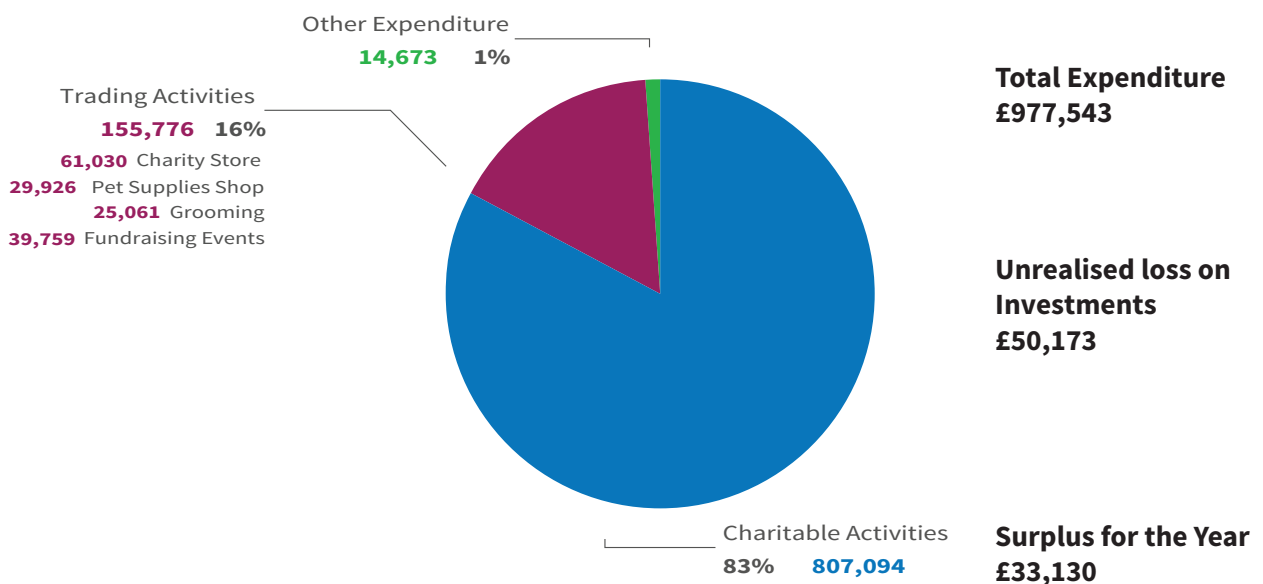
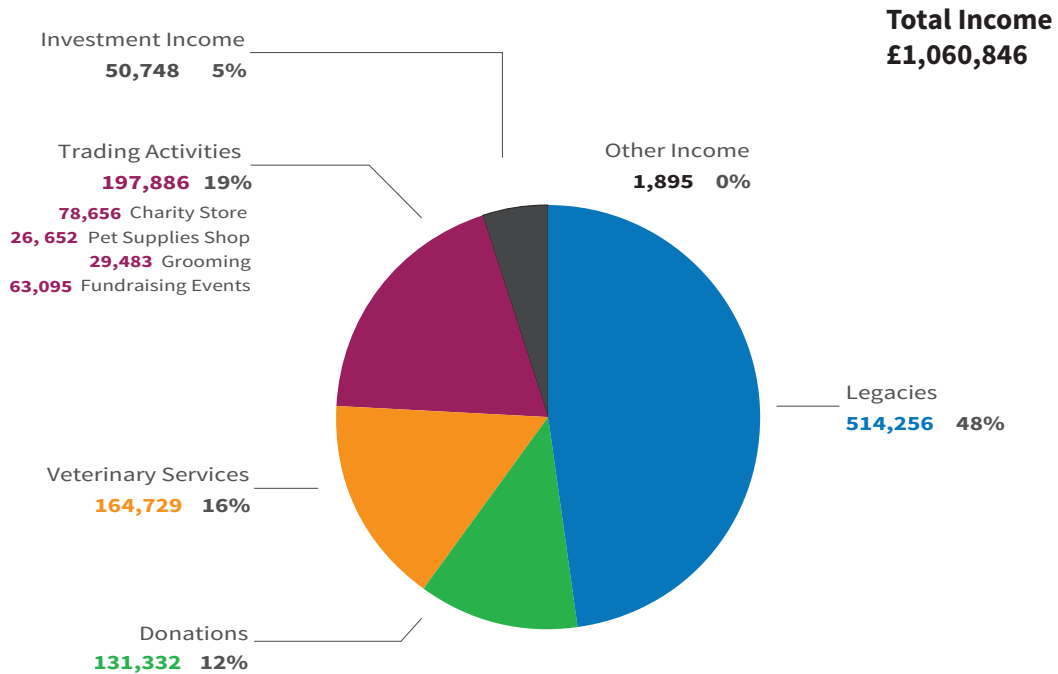


This year's Annual Report is kindly sponsored by Mitchell Kane who also carried out the USPCA rebrand.

## THE YEAR AT A GLANCE

### Finance

**90p** of every £pound donated is spent on charitable activities.



**PUBLIC BENEFIT AND ANIMAL WELFARE IMPACT**



**Companion Animal Food Parcels**

- Pet food parcels distributed **2610**
- Supporting food banks with pet food parcels to ensure continued companionship from the family pet despite financial hardship



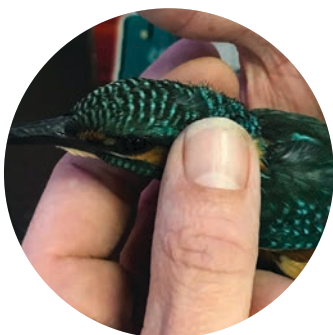
**Animal Hospital**

- Dedicated to the relief of animal suffering
- **4,044** cases treated



**School and Community Outreach Education Visits**

- Outreach education visits **29**
- Promoting responsible pet ownership and an appreciation of our native wildlife



**Wildlife Rescues**

- Wildlife rescues undertaken **286**
- Relief of suffering / rescues through the veterinary voucher scheme **712**



**Animal Cruelty Investigations**

- The USPCA and the Northern Ireland Badger Group launched a joint strategy to protect the Badger population, their setts, and the many dogs wantonly sacrificed in 'Badger Persecution' a vile activity that stains the Northern Ireland landscape



**Animal Rehoming**

- **223** animals rehomed
- Finding caring homes for animals where an individual can no longer care for their companion animal as a result of changed social circumstances



**Animal Welfare Advocacy**

- The USPCA had three opinion pieces in the media for the banned offenders register, badger cull and use of animals in medical research

# THE YEAR AT A GLANCE

## Animal Hospital



Loki well recovered after a leg amputation



Rupert recovering after suspected animal attack

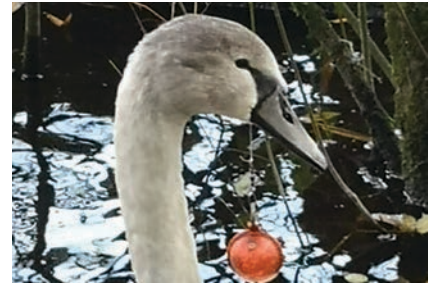


Seamus suffered a pelvis injury and made a full recovery

## Animal Rescues



Seal rescue at Warrenpoint Beach



Cygnet injured by a fishing tackle



Injured swan release



Baby hedgehog

## Rehoming Some of our Happy Tails



Shadow



Zina



Finlay



German Shepherd leaving with family



Louise



Lucy and Louis



# GALLERY

## Events



Abseiling



Halloween Walk



Trek the Rockies



Santa Paws - Newry



Santa Paws - Banbridge



Super hero - Halloween Walk



Cuilcagh Walk 2019

## Community Support



Rathriland Motorcycle Club's annual pet food donation



Newry Taekwondo School raised £1,000 through their kicks and cakes fundraising event

## Education and Community Outreach Programme



Pet Expo



St Colman's PS Dromore



St. Columba's Church

## 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 2020.

### Reference and Administration Details

**Registered charity name:** The Ulster Society for the 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

**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

### Directors and trustees

J Farrell	(Chair)
J Wilson	(Hon. Secretary)
P Kearney	(Hon. Treasurer)
T Kirby	(Resigned 5 April 2019)
G McCoubrey	(Appointed 3 April 2019)
E McCrory	
D South	(Resigned 5 April 2019)
D Thompson	(Appointed 25 September 2019)
D Wilson	(Appointed 23 November 2019)
H Wilson	(Resigned 23 November 2019)

## 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**

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 business 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 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 2020 the Board met on five occasions. Attendance was as follows:

John Farrell	Chair	5 out of 5
John Wilson	Hon Secretary	3 out of 5
Paul Kearney	Hon Treasurer	5 out of 5
Gavin McCoubrey		5 out of 5
Elaine McCrory		5 out of 5
DavidThompson Lyons		3 out of 4
David Wilson		3 out of 3
Helen Wilson		2 out of 2

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		4 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 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 meetings was as follows:

John Farrell	Chair	0 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**

Brendan Mullan, Chief Executive is responsible to the Board of Trustees for delivery of the Charity's operational objectives.

Colleen Tinnelly, Development Manager, is responsible for marketing, and income generation through fundraising and the development of tradeable services.

Andrew Groves, Senior Veterinary Surgeon, held responsibility for the delivery of veterinary services up to August 2019 at which point he moved to another practice. Responsibility for veterinary services rested with the Chief Executive for the remainder of the financial year, supported in an advisory capacity by Trustee, Gavin McCoubrey who is an experienced veterinary surgeon.

### **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 18 and 32 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 twice a year to the Board on the charity's risk register.

## 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:

- 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 an Animal Hospital in Newry. The hospital relieves the pain of suffering animals and provides other veterinary services for companion animals.
- Treats and relieves the pain of suffering wildlife.
- Suffering pets and wildlife in other parts of NI are treated by local vets courtesy of a 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 the Animal Hospital.
- 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, which operates food banks 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 Animal Hospital 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.

School children and community groups benefit through the education talks which deepens their understanding of pet care, encourages kindness to animals and promotes compassion.

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 Ulster Society for the Prevention of Cruelty to Animals (USPCA) is the second oldest Animal Welfare Charity in the world, founded in 1836. In furtherance of its charitable objectives in the year to 31 March 2020 the Charity delivered the following services.

### Animal Hospital

The Hospital is dedicated to the relief of animal suffering and is located on the outskirts of Newry. It is open six days a week and provides a full range of veterinary services to companion animals. Owners who find it difficult to afford essential veterinary treatment are eligible for discounts ensuring the welfare of their animal and continuing companionship for the owner.

During the year the veterinary facilities were extended to provide an additional consulting room, clean theatre and larger recovery kennels area. While the renovations led to the veterinary practice being closed to the public for part of the year, on completion, the new facilities will allow us to treat more patients, reach more people in need of this charitable service and extend the service to include orthopaedic surgery.



RUPERT WAS FOUND ON THE SIDE OF THE ROAD WITH TERRIBLE WOUNDS TO BOTH HIS LEGS. HE RECEIVED TREATMENT FROM THE USPCA VETERINARY TEAM AND THANKFULLY MADE A FULL RECOVERY.

### Animal Rescues

Badgers, buzzards, hedgehogs, swans, foxes... just some of the wildlife we have rescued, treated at the Animal Hospital, and then released back into their native habitat. USPCA Rescues' catchment covers an area south of the M1 motorway. Wildlife in need of veterinary services and located outside that zone are treated using our Veterinary Voucher Order Number scheme. This facility ensures injured wildlife is treated locally and not left to suffer.

THIS OWL, FOUND IN COUNTY ARMAGH, SUFFERED FROM A BADLY INJURED WING AND EYE. WE ARE VERY THANKFUL TO THE PUBLIC FOR BRINGING WILDLIFE INJURIES LIKE THIS TO OUR ATTENTION.



## Animal Rehoming

The USPCA offers a companion animal rehoming service in situations where an individual's personal circumstances have changed, such as moving into residential care, or, being no-longer able to care for their pet. The service removes the stress for the owner worrying about what will happen to their much loved pet, ensuring a new caring home is found.

The Charity also supports Women's Aid through 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. The support of the USPCA provides peace of mind for a woman facing challenging decisions at a difficult time.

ARCHIE WAS SADLY FOUND ABANDONED TIED TO A POLE IN A CAR PARK SHIVERING AND IN PAIN. A MEMBER OF THE PUBLIC BROUGHT ARCHIE TO THE USPCA ANIMAL HOSPITAL WHERE HE RECEIVED TREATMENT FOR A SEVERE NECK WOUND INFECTION. ARCHIE WAS REHOMED TO A LOVING FAMILY AND HAS SETTLED IN WELL.



## Animal Cruelty Investigations

The USPCA carries out investigations into "organised animal cruelty" - serious welfare abuses that often take place well away from the 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."

Over the past year our investigations have had two principal focuses - the illegal puppy trade; and badger baiting.

The USPCA is a key member of Operation Delphin, a multi-agency initiative whose objective is to detect and disrupt the illegal trafficking of pups from the Republic of Ireland, through Northern Ireland and on into Great Britain. Working with our partners in the ISPCA, DSPCA, SSPCA, RSPCA, HMRC and the port authorities, pups have been seized and the trade disrupted. We have also focused on identifying illegal breeders, passing this information to local councils for enforcement action.

Despite badgers being passive, nocturnal animals and their setts being fully protected by law, they are still being targeted relentlessly for "sport" to satisfy the blood lust of badger baiters, criminal gangs who roam our countryside at will.

THE USPCA AND NORTHERN IRELAND BADGER GROUP PARTNERED TO LAUNCH A NEW STRATEGY 'OPERATION BROCKWATCH'. THE JOINT INITIATIVE AIMS TO PROTECT OUR BADGER POPULATION, THEIR SETTS, AND THE MANY DOGS SHAMELESSLY SACRIFICED IN 'BADGER PERSECUTION' - AN ABHORRENT ACTIVITY THAT STAINS OUR LANDSCAPE.





In October we launched a pilot project with the Northern Ireland Badger Group, concerned farmers and landowners to create an effective rural partnership whose objective is to stop badger diggers and baiters trespassing on farms with the intention of committing barbaric acts of cruelty on a protected species. The “Operation Brockwatch” project is in place at a number of sites which have experienced badger baiting on multiple occasions. These badger setts, identified as vulnerable, are watched on a ‘round the clock’ basis using modern technology. We are pleased to report that the initiative has been successful in deterring any further acts of cruelty at these setts.



**THE USPCA HAS CALLED FOR THE INTRODUCTION OF FINN'S LAW IN NORTHERN IRELAND WHICH WOULD PROVIDE GREATER PROTECTION FOR SERVICE ANIMALS. THIS HAS BEEN ADOPTED AS LAW IN OTHER PARTS OF THE UK .**

### Animal Welfare Advocacy

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

In June 2019 we wrote to all the main political parties and DAERA asking that Finn's Law be introduced in Northern Ireland. This law was introduced in GB to provide greater protection for service animals both canine and equine. Previously the deliberate infliction of injury to a service animal was prosecuted as ‘criminal damage’ the equivalent of breaking a window or damaging a police radio. Subsequently, in February 2020 we were pleased that the Northern Ireland Assembly passed a resolution that Finn's Law should be introduced. We would now encourage the minister of Agriculture, Environment and Rural Affairs and his officials to act quickly in bringing forward the necessary public consultation and draft legislation, recognising there is a short window of opportunity, as there is only two years left in the current Assembly term.

In July 2019 the Charity renewed its call for the introduction of a Banned Offenders Register, similar to the Sex Offenders Register but for animal welfare abuse. Such a resource would assist responsible pet retailers and re-homing charities when verifying the suitability of those wishing to acquire companion animals. Currently, bans being

imposed on convicted offenders are relatively worthless in the absence of a Register of Banned Offenders. Offenders can be banned by the Courts one week and the following week acquire animals again. Recent court cases are evidence of this. We were encouraged later in the year when a number of local councils passed resolutions for the introduction of such a Register. Such a Register may not completely solve the problem, but it would be a significant step to closing the current loophole. As it stands, the ultimate penalty for the most serious animal welfare offences, is relatively ineffective.

In September 2019 the USPCA came out strongly against a badger cull being introduced in Northern Ireland, as recommended by DAERA's Advisory Group. The USPCA recognises the trauma and suffering caused at a basic human level on farms affected by bovine TB, not to mention the cost - £40m per year spent in tackling the disease – and so we need to come up with a new, but more importantly, effective strategy to eradicate the disease. We believe the debate around a badger cull is almost a side show in terms of meaningfully addressing the problem of the disease. There are bigger and more impactful issues to be looked at such as the inadequacy of the current testing regime, which is leaving undetected infectious animals on farms, leading to a continuous spiral of further infection. That is what has to be addressed. It is disappointing that to date, the Department and their advisers are refusing to take notice of the really encouraging results achieved on a farm in Devon – Gatcombe Farm – which suffered from TB for 10 years and became disease free. No badger cull – but more effective testing to ensure infectious animals were not being left in the herd and no slurry spreading as the disease is carried in faeces. Wales has recognised this success and is investing its resources in this approach. We would encourage officials in Northern Ireland to take a closer look at this emerging new science and pilot such an approach in Northern Ireland.

The Charity remains a full member of Eurogroup for Animals, a Brussels based organisation that seeks to influence Animal Welfare Legislation at an EU level. Its many successes are now evident in the laws governing 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. With the UK committed to leave the EU, it is imperative that we ensure our animals are not denied hard won gains. To this end, the Charity is a member of the Eurogroup Brexit and Animals Task Force which is highlighting the key animal welfare issues which must be addressed in the Brexit agreement.

### Companion Animal Food Parcels

When the USPCA became aware of a marked growth in the numbers of pet owning families resorting to foodbanks, the Charity decided to offer pet food parcels to the charity outlets.

Companion animals receive first rate nutrition and pest control products donated to the Charity by manufacturers and the public. Assistance that ensures much loved pets can remain healthy and homed despite financial adversity.

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PICTURED IS USPCA ANIMAL WELFARE RESCUE OFFICER FRANCIS FOX DELIVERING PET FOOD PARCELS TO THE JORDAN VICTORY CHURCH.

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### Schools & Community Outreach Education Programme

By applying the old saying “prevention is better than a cure”, our schools outreach education programme gives sound advice and guidance to future generations, promoting responsible pet ownership and an appreciation of our native wildlife. Presentations are given by USPCA personnel at individual schools or community groups and we also host such parties at our Animal Hospital.

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ST COLEMAN'S PRIMARY SCHOOL DROMORE ENJOYING AN EDUCATIONAL VISIT TO THE USPCA CENTRE IN NEWRY.

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## LEGACY BEQUESTS

The USPCA receives no financial support from government and relies on the generosity of the public to continue its work in relieving suffering and preventing cruelty to animals. Legacy bequests make a huge difference to the lives of many animals in the care of the USPCA every year. We would like to record our deepest thanks to those who have remembered the Charity in their will:

Late John Mayne Ballie, Belfast  
 Late George Alexander Barnes, Dungannon  
 Late Lena May Bell, Ballymoney  
 Late Georgina Blakley, Donaghadee  
 Late James Hamilton Harkness, Ballymena  
 Late Mary Jane Morrison, Holywood  
 Late Robert James McCandless, Banbridge  
 Late William John McCrea Bailey, Co Derry  
 Late Anna Elizabeth Boyce, Portstewart  
 Late Marta Claire Wheeler, Belfast  
 Late Marjorie Martha Bradley, Belfast  
 Late William Flack Cully Brown, Belfast  
 Late Elizabeth Hill Leonard, Donaghadee  
 Late Mary Willis Burnside, Bangor  
 Late Rosemary Pearl Clarke, Drumahoe  
 Late Ian Dawson, Co Tyrone

Late Maureen Carmel Dolan, Coleraine  
 Late James Douglas Gordon, Warrenpoint  
 Late George Oliver Ewart, USA  
 Late Alan Ferguson, Ballymena  
 Late Evelyn Agnes Griffiths, Co Down  
 Late Olive Rebecca McFadden, Co Fermanagh  
 Late Patricia Mary McGuigan, Ballynahinch  
 Late Charles John (Shaun) McKay, Craigavon  
 Late Archibald McMillen, Belfast  
 Late Elizabeth Creelman McWilliams, Belfast  
 Late Dorothy Elizabeth Nairn, Carrickfergus  
 Late Patricia Ann Philips, Belfast  
 Late Gwendoline Sullivan, Belfast  
 Late Frances Wilson, Ballyclare  
 Late Winifred May Wright, Belfast



Have you ever asked  
 yourself: **“who will care  
 for my companion animal  
 should I pass on?”**

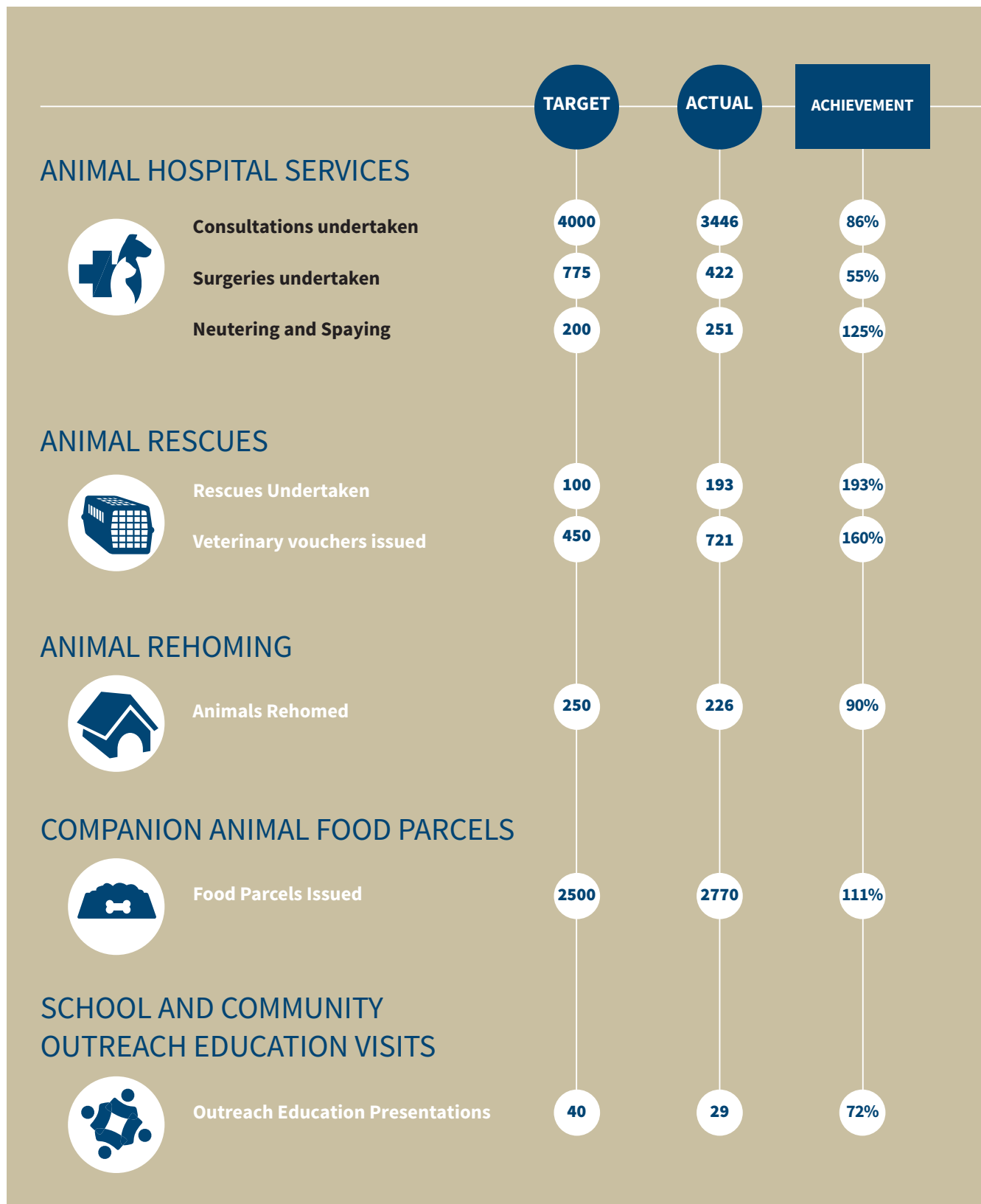


Pet Pledge gives owners peace of mind knowing that, should the worst happen the USPCA will be on hand to care for your pet and will find them a loving home with a considerate keeper. Register online at [www.uspca.co.uk](http://www.uspca.co.uk) or telephone **028 3025 1000** for further information.



## 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.



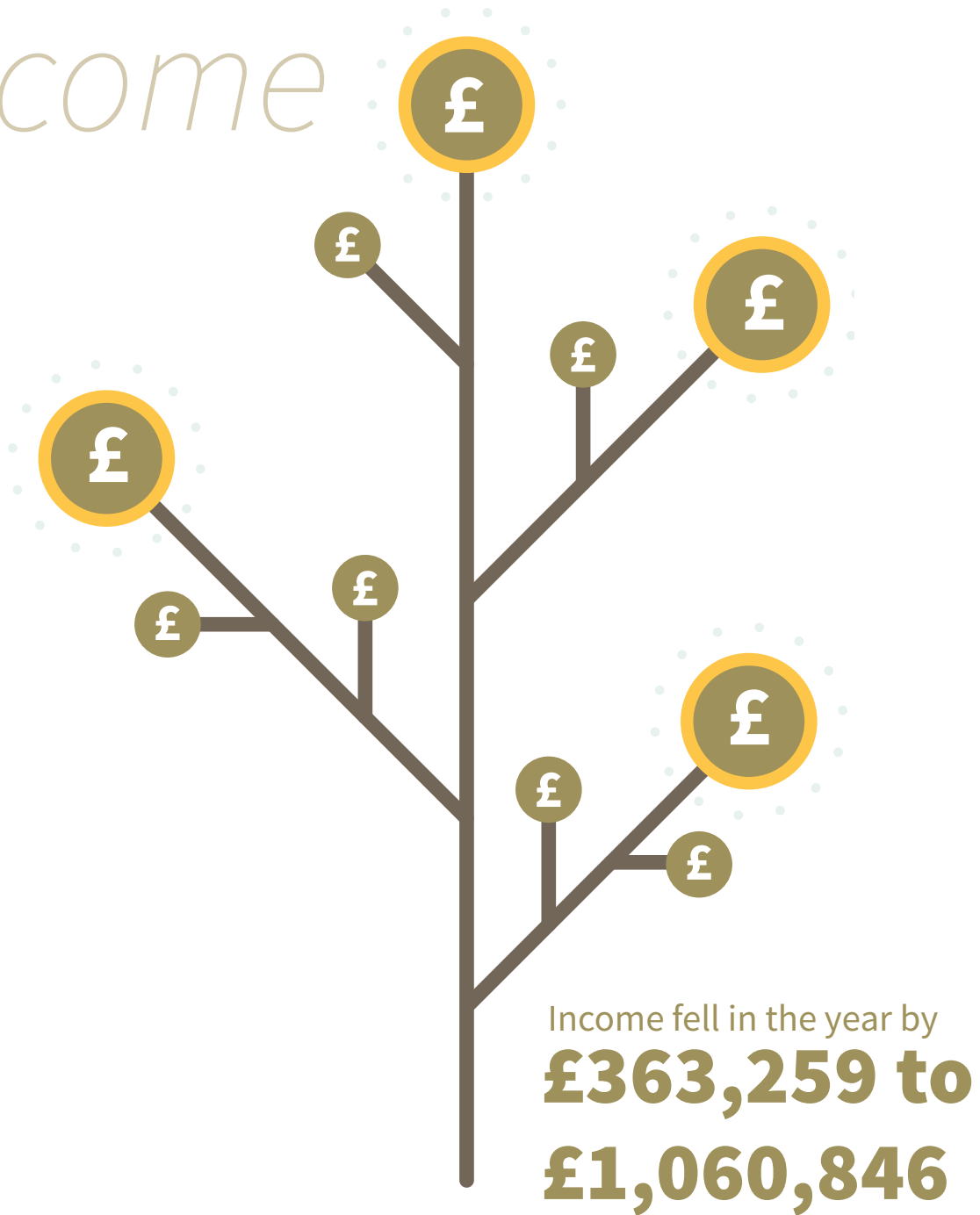
# USPCA TEAM

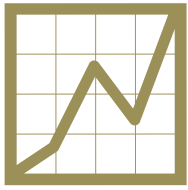


## Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2020 of £33,130 (2019 £470,455).

# Income





## Financial Position

The Charity's financial position remains healthy with total funds of **£1,997,365** of which **£1,103,885** is committed in fixed assets. A further £390,000 rests in investment property generating annual income of just over £42,000.

Cash ratio is strong at 1.8 with cash at bank of £245,425 covering current liabilities of £130,342. Long term debt of £487,190 (bank loan) is adequately covered by funds of £820,997 invested in a low risk mixed share portfolio.

### Income

Income fell in the year by £363,259 to £1,060,846.

Legacy income fell by £428,701. 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. In response to such fluctuations, the Charity is actively developing its other income streams.

In this regard, it is encouraging to note that income from donations increased by £50,000 of which almost £24,000 arose from corporate supporters, in particular, a very successful partnership with Semichem.

Similarly, it is pleasing to note that income from trading activities increased by £130,000. £60,000 arose from our latest "Challenge" event – Trek the Rockies. International challenges are undertaken biannually. In May the Charity opened its first charity store in Banbridge which has had a very successful first year of trading, raising additional income of £78,656 and a net surplus of circa £13,000.

Income from Veterinary Services has dropped by £78,864 reflecting the temporary closure to allow for the premises' expansion.

### Expenditure

Expenditure in the year of £977,543 was on a par with 2019 - £961,970.

Trading costs increased by £102,732 arising from the new activities in the year – the international challenge and the charity store. Expenditure on charitable services reduced by £63,897 reflecting the temporary suspension of veterinary services. Expenditure on all other charitable services was unchanged.

Investment costs reduced by £15,452 as there was less requirement for repairs at the Bessbrook site.

### 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 risk equities to the value of £815,896. The Charity also held a number of shares in listed companies (previous legacies received) of £5,101.

The Charity holds investment property at Divernagh Road, Bessbrook valued at £340,000 and has a 50% share in a house in Belfast (previous legacy received) valued at £50,000. The rental income from these properties contributes towards the costs of the Animal Hospital.

### **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 £990,670 of which £500,000 has been designated for the development of the Charity's services across Northern Ireland. The balance of £490,670 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**

31 March 2020 marked the end of our current three-year planning cycle. Over the course of the past three years the charity has refocused, clearly defining, and embedding its range of services. Relationships have been re-established with key partners and organisational governance strengthened. Having generally been looking inwards over the past three years, we are now able to look outwards, building on these strong foundations.

The Trustees have approved a strategic plan for the next three years with the following objectives:

***I. To take a leadership role in the advancement of animal welfare in Northern Ireland:***

- Delivering our core services – veterinary, rescues, investigations, rehoming.
- Growing our membership to create a strong voice for animal welfare.
- Campaigning on evidence based priority animal welfare issues.

***II. To enhance and extend the reach of the charity's services across Northern Ireland:***

- Mobilising volunteers to enhance service delivery.
- Developing a second operational location for the charity.

***III. To strengthen the charity's financial structure through developing a social enterprise business model:***

- Growing current income channels.
- Developing new income generating animal welfare services.

***IV. To be a valued partner of statutory and voluntary organisations:***

- In the investigation, exposure and criminal prosecution of animal cruelty.
- And the advancement of animal welfare.

***V. To enhance the public understanding, knowledge and appreciation of the work of the USPCA:***

- Through regular communications with members.
- Structured and proactive placement of online and offline media communications.

***VI. To maintain a robust governance and operational structure to deliver the Charity's objectives effectively:***

- Investing in leadership and skills development to drive service excellence.
- Adopting technologies to drive efficiencies.
- Promoting sustainability through practicing Reduce, Reuse & Recycle.

Next year 2020-21 the Charity will:

- Aim for a 30% 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.



- Publish an animal welfare manifesto outlining priority issues for the advancement of animal welfare in Northern Ireland and re-establish an All Party Group on Animal Welfare at the Northern Ireland Assembly.
- Continue to develop trading income streams and so reduce our operational dependency on legacy income.
- Develop new sources of fundraising income which will include the opening of our second charity store.

The one caveat to the above is Covid 19. We are operating in a new norm. Social distancing is in place and other disease control measures within veterinary services, rehoming and grooming which will reduce service capacity. Fundraising events may be impossible due to restrictions. Together, these factors will reduce the Charity's income. Virus surges may negatively impact staff availability for work. All these risks have been identified and mitigating actions agreed to manage and reduce their impact. The Charity has sufficient funds to deal with any immediate short-term drop-in income, and its dedicated team of trustees, staff and volunteers will ensure services are maintained during any challenges presented by Covid 19.

## 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 23 September 2020 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 USPCA

### 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 2020 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 2020 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## 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.

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)  
For and on behalf of  
Finegan Gibson Ltd  
Chartered accountant & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast BT2 8DN  
23 September 2020

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) 31 MARCH 2020

		Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	645,588	–	645,588	1,024,024
Charitable activities	6	164,729	–	164,729	243,593
Other trading income activities	7	197,886	–	197,886	67,517
Investment income	8	50,748	–	50,478	46,901
Other income	9	1,895	–	1,895	42,070
<b>Total income</b>		<u>1,060,846</u>	<u>–</u>	<u>1,060,846</u>	<u>1,424,105</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	10	155,776	–	155,776	53,044
Investment costs	11	9,441	–	9,441	24,893
Expenditure on charitable activities	12	807,094	–	807,094	870,991
Other expenditure	14	5,232	–	5,232	13,042
<b>Total expenditure</b>		<u>977,543</u>	<u>–</u>	<u>977,543</u>	<u>961,970</u>
Net (losses)/gains on investments	15	(50,173)	–	(50,173)	8,320
<b>Net income</b>		<u>33,130</u>	<u>–</u>	<u>33,130</u>	<u>470,456</u>
Transfers between funds		3,000	(3,000)	–	–
<b>Net movement in funds</b>		<b>36,130</b>	<b>(3,000)</b>	<b>33,130</b>	<b>470,455</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,961,235	3,000	1,964,235	1,443,780
Prior year adjustment		–	–	–	50,000
Total funds brought forward as restated		<u>1,961,235</u>	<u>–</u>	<u>–</u>	<u>1,493,780</u>
<b>Total funds carried forward</b>		<u>1,997,365</u>	<u>–</u>	<u>1,997,365</u>	<u>1,964,235</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 2020

		2020	2019
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	19	1,103,885	1,066,763
Investments	20	1,210,997	760,054
		<u>2,314,882</u>	<u>1,826,817</u>
<b>Current assets</b>			
Stocks	21	33,714	28,946
Debtors	22	20,876	20,768
Cash at bank and in hand		245,425	718,769
		<u>300,015</u>	<u>768,483</u>
<b>Creditors: amounts falling due within one year</b>	23	<u>130,342</u>	<u>110,116</u>
<b>Net current assets</b>		<u>169,673</u>	<u>658,367</u>
<b>Total assets less current liabilities</b>		2,484,555	2,485,184
<b>Creditors: amounts falling due after more than one year</b>	24	<u>487,190</u>	<u>520,949</u>
<b>Net assets</b>		<u>1,997,365</u>	<u>1,964,235</u>
<b>Funds of the charity</b>			
Restricted funds		-	3,000
Unrestricted funds		1,997,365	1,961,235
		<u>1,997,365</u>	<u>1,964,235</u>
<b>Total charity funds</b>	28	<u>1,997,365</u>	<u>1,964,235</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 23 September 2020, and are signed on behalf of the board by:



J Farrell (Chair)  
Trustee



Paul Kearney (Hon. Treasurer)  
Trustee

The notes on pages 32-45 form part of these financial statements.

## STATEMENT OF CASH FLOWS

### 31 MARCH 2020

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	33,130	470,455
<i>Adjustments for:</i> Depreciation of tangible fixed assets	103,508	97,188
Net losses/(gains) on investments	50,173	(8,320)
Dividends, interest and rents from investments	(45,476)	(44,894)
Other interest receivable and similar income	(3,197)	(2,007)
Interest payable and similar charges	23,942	25,670
Loss on disposal of tangible fixed assets	5,232	13,042
Gains on disposal of programme related investments	(189)	-
<i>Changes in:</i>		
Stocks	(4,768)	(899)
Trade and other debtors	(108)	6,479
Trade and other creditors	24,113	(35,368)
Cash generated from operations	186,360	521,346
Interest paid	(23,942)	(25,670)
Interest received	3,197	2,007
Net cash from operating activities	<u>165,615</u>	<u>497,683</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	45,476	44,894
Purchase of tangible assets	(146,195)	(12,889)
Proceeds from sale of tangible assets	333	2,000
Purchases of other investments	(500,000)	(50,000)
Proceeds from sale of other investments	882	100,000
Other investing cash flow adjustment	(1,809)	(395)
Net cash from/(used in) investing activities	<u>(601,313)</u>	<u>83,610</u>
<b>Cash flows from financing activities</b>		
Repayments of borrowings	(32,437)	(31,411)
Payments of finance lease liabilities	(5,209)	(7,020)
Net cash (used in)/from financing activities	<u>(37,646)</u>	<u>(38,431)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<u>(473,344)</u>	<u>542,862</u>
<b>Cash and cash equivalents at beginning of year</b>	<u>718,769</u>	<u>175,907</u>
<b>Cash and cash equivalents at end of year</b>	<u>245,425</u>	<u>718,769</u>

The notes on pages 32-45 form part of these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

#### 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 2020

#### 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 2020

#### 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 2020

#### 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.

#### Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

#### 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.

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations	128,857	128,857	78,817	78,817
<b>Legacies</b>				
Legacies	514,256	514,256	942,957	942,957
<b>Subscriptions</b>				
Subscriptions	2,475	2,475	2,250	2,250
	<u>645,588</u>	<u>645,588</u>	<u>1,024,024</u>	<u>1,024,024</u>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Veterinary services	<u>164,729</u>	<u>164,729</u>	<u>243,593</u>	<u>243,593</u>

#### 7. Other trading income activities

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	63,095	63,095	6,282	6,282
Pet supplies shop sales	26,652	26,652	31,197	31,197
Grooming	29,483	29,483	30,038	30,038
Charity store	78,656	78,656	-	-
	<u>197,886</u>	<u>197,886</u>	<u>67,517</u>	<u>67,517</u>

#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Income from investment properties	42,295	42,295	42,559	42,559
Income from listed investments	5,256	5,256	2,335	2,335
Bank interest and dividends	3,197	3,197	2,007	2,007
	<u>50,748</u>	<u>50,748</u>	<u>46,901</u>	<u>46,901</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

#### 9. Other income

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Other income	870	870	42,070	42,070
Gain on disposal of listed investments	189	189	-	-
Coronavirus Job Retention Scheme	836	836	-	-
	<u>1,895</u>	<u>1,895</u>	<u>42,070</u>	<u>42,070</u>

#### 10. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	39,759	39,759	-	-
Pet supplies shop	29,926	29,926	24,218	24,218
Grooming	25,061	25,061	28,826	28,826
Charity Store	61,030	61,030	-	-
	<u>155,776</u>	<u>155,776</u>	<u>53,044</u>	<u>53,044</u>

#### 11. Investment costs

	Unrestricted Funds £	<b>Total Funds 2020 £</b>	Unrestricted Funds £	Total Funds 2019 £
Premises expenses - Bessbrook	6,369	6,369	23,549	23,549
Stockbroker Fees	3,072	3,072	1,344	1,344
	<u>9,441</u>	<u>9,441</u>	<u>24,893</u>	<u>24,893</u>

#### 12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2020 £</b>	Total fund 2019 £
Prevention of cruelty and relief of suffering	680,826	65,986	746,812	809,201
Governance costs	-	60,282	60,282	61,790
	<u>680,826</u>	<u>126,268</u>	<u>807,094</u>	<u>870,991</u>

The above figures are split out further on the following page.

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

<b>Prevention of cruelty and relief of suffering</b>	<b>2020</b>	2019
<b>Activities undertaken directly</b>		
	<b>£</b>	<b>£</b>
Wages & salaries	306,663	327,751
Employer's NIC	30,683	28,656
Employer Pension	12,991	11,556
Rent & rates	32	612
Light & heat	13,351	13,658
Motor & travel costs	18,523	18,974
Telephone	9,257	7,542
Depreciation	94,441	97,188
Hire purchase charges	179	1,034
Veterinarian fees & medicines	145,491	169,946
Publicity, fundraising and support	28,418	28,568
Direct charitable investigations	14,434	28,540
Subscriptions	5,533	5,544
Recruitment expenses	–	1,459
General expenses	830	1,043
	<u>680,826</u>	<u>742,071</u>
<b>Support costs</b>		
Wages & salaries	17,587	18,614
Rent & rates	2	32
Light & heat	703	719
Repairs & maintenance	18,142	13,712
Insurance	13,788	9,716
Cleaning materials & consumables	3,309	5,442
Telephone	487	390
Printing, postage & stationery	6,261	10,410
Sundry expenditure	2,349	2,110
Staff training	3,358	5,985
	<u>65,986</u>	<u>67,130</u>
<b>Governance costs</b>		
Accountancy fees	7,925	10,465
Audit fees	8,730	8,592
Legal and other professional fees	19,471	16,948
Costs of trustees' meetings	393	881
Governance costs - other office costs	–	268
Bank interest and charges	23,763	24,636
	<u>60,282</u>	<u>61,790</u>
<b>Expenditure on charitable activities</b>	<u>807,094</u>	<u>870,991</u>

## NOTES TO THE FINANCIAL STATEMENTS 31 MARCH 2020

### 13. Analysis of support costs

	Prevention of cruelty and relief of suffering £	<b>Total 2020</b> £	Total 2019 £
Staff costs	17,587	17,587	18,614
Premises	35,944	35,944	29,621
Communications and IT	487	487	390
General office	11,968	11,968	18,505
Governance costs	60,282	60,282	61,790
	<u>126,268</u>	<u>126,268</u>	<u>128,920</u>

### 14. Other expenditure

	Unrestricted Funds £	<b>Total Funds</b> <b>2020</b> £	Unrestricted Funds £	Total Funds 2019 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>5,232</u>	<u>5,232</u>	<u>13,042</u>	<u>13,042</u>

### 15. Net (losses)/gains on investments

	Unrestricted Funds £	<b>Total Funds</b> <b>2020</b> £	Unrestricted Funds £	Total Funds 2019 £
Gains/(losses) on listed investments	<u>(50,173)</u>	<u>(50,173)</u>	<u>8,320</u>	<u>8,320</u>

### 16. Net income

Net income is stated after charging/(crediting):

	<b>2020</b> £	2019 £
Depreciation of tangible fixed assets	103,508	97,188
Loss on disposal of tangible fixed assets	5,232	13,042
Fees payable for the audit of the financial statements	<u>8,730</u>	<u>8,592</u>

### 17. Staff costs

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

	<b>2020</b> £	2019 £
Wages and salaries	382,515	374,664
Social security costs	30,683	29,429
Employer contributions to pension plans	13,473	11,556
	<u>426,671</u>	<u>415,649</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

The average head count of employees during the year was 21 (2019: 16).

No employee received employee benefits of more than £60,000 during the year (2019: 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 £113,093 (2019: £146,030).

#### 18. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2019:£nil).

They were reimbursed travel expenses during the year totalling £393 (2019: £746).

#### 19. Tangible fixed assets

	Freehold property £	Long Leasehold Adaptions £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	<b>Total £</b>
<b>Cost</b>						
At 1 Apr 2019	766,913	499,524	62,372	313,995	33,983	1,676,787
Additions	-	60,204	-	77,875	8,116	146,195
Disposals	-	(5,940)	-	(13,989)	-	(19,929)
<b>At 31 Mar 2020</b>	<u>766,913</u>	<u>553,788</u>	<u>62,372</u>	<u>377,881</u>	<u>42,099</u>	<u>1,803,053</u>
<b>Depreciation</b>						
At 1 Apr 2019	30,676	276,575	50,440	236,579	15,754	610,024
Charge for the year	15,338	39,181	3,255	38,584	7,150	103,508
Disposals	-	(3,742)	-	(10,622)	-	(14,364)
<b>At 31 Mar 2020</b>	<u>46,014</u>	<u>312,014</u>	<u>53,695</u>	<u>264,541</u>	<u>22,904</u>	<u>699,168</u>
<b>Carrying amount</b>						
<b>At 31 Mar 2020</b>	<u>720,899</u>	<u>241,774</u>	<u>8,677</u>	<u>113,340</u>	<u>19,195</u>	<u>1,103,885</u>
At 31 Mar 2019	<u>736,237</u>	<u>222,949</u>	<u>11,932</u>	<u>77,416</u>	<u>18,229</u>	<u>1,066,763</u>



## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

#### 20. Investments

	Listed investments £	Investment properties £	Total £
<b>Cost or valuation</b>			
At 1 April 2019	370,054	390,000	760,054
Additions	500,000	–	500,000
Disposals	(693)	–	(693)
Fair value movements	(50,173)	–	(50,173)
Other movements	1,809	–	1,809
<b>At 31 March 2020</b>	<u>820,997</u>	<u>390,000</u>	<u>1,210,997</u>
<b>Impairment</b>			
<b>At 1 April 2019 and 31 March 2020</b>			<u>–</u>
<b>Carrying amount</b>			
<b>At 31 March 2020</b>	<u>820,997</u>	<u>390,000</u>	<u>1,210,997</u>
At 31 March 2019	<u>370,054</u>	<u>390,000</u>	<u>760,054</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 the 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.

#### 21. Stocks

	2020 £	2019 £
Raw materials and consumables	<u>33,714</u>	<u>28,946</u>

#### 22. Debtors

	2020 £	2019 £
Trade debtors	6,222	4,506
Prepayments and accrued income	8,832	8,408
Other debtors	5,822	7,854
	<u>20,876</u>	<u>20,768</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

#### 23. Creditors: amounts falling due within one year

	<b>2020</b>	2019
	<b>£</b>	£
Bank loans and overdrafts	487,190	520,949
Trade creditors	43,691	32,323
Social security and other taxes	6,674	12,302
Net wages	79	501
Pension	3,139	1,691
Other creditors	43,004	30,866
	<u>130,342</u>	<u>110,116</u>

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

	<b>2020</b>	2019
	<b>£</b>	£
Bank loans and overdrafts	<u>487,190</u>	<u>520,949</u>

Included within creditors: amounts falling due after more than one year is an amount of £331,703 (2019: £369,008) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

#### 25. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	<b>2020</b>	2019
	<b>£</b>	£
Not later than 1 year	<u>–</u>	<u>5,209</u>

#### 26. Deferred income

	<b>2020</b>	2019
	<b>£</b>	£
At 1 April 2019	12,673	–
Amount released to income	(12,673)	–
Amount deferred in year	–	12,673
<b>At 31 March 2020</b>	<u>–</u>	<u>12,673</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

#### 27. 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 £13,473 (2019: £11,556).

#### 28. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2020 £
General funds	1,461,235	1,060,846	(977,543)	3,000	(50,173)	1,497,365
Development Fund	500,000	-	-	-	-	500,000
	<u>1,961,235</u>	<u>1,060,846</u>	<u>(977,543)</u>	<u>3,000</u>	<u>(50,173)</u>	<u>1,997,365</u>

	At 1 Apr 2018 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2019 £
General funds	1,490,780	1,424,105	(961,970)	(500,000)	8,320	1,461,235
Development Fund	-	-	-	500,000	-	500,000
	<u>1,490,780</u>	<u>1,424,105</u>	<u>(961,970)</u>	<u>-</u>	<u>8,320</u>	<u>1,961,235</u>

In light of the above level of reserves, the Trustees have set aside £500,000 to a designated fund for the development of the Charity's services across Northern Ireland which will be used over the next three years up to March 2023.

##### Restricted funds

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2020 £
Veterinary Restricted Fund	3,000	-	-	(3,000)	-	-
	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2019 £
Veterinary Restricted Fund	3,000	-	-	-	-	3,000
	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>

The transfer between funds relates to the purchase of veterinary equipment during the year which are included in fixed assets and this transfer was made to cover the annual depreciation charge to write the equipment off over its useful life.

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2020

#### 29. Analysis of net assets between funds

##### Year end March 2020

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,103,885	-	1,103,885
Investments	1,210,997	-	1,210,997
Current assets	300,015	-	300,015
Creditors less than 1 year	(130,342)	-	(130,342)
Creditors greater than 1 year	(487,190)	-	(487,190)
<b>Net assets</b>	<u>1,997,365</u>	<u>-</u>	<u>1,997,365</u>

##### Year end March 2019

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,066,763	-	1,066,763
Investments	760,054	-	760,054
Current assets	765,483	3,000	768,483
Creditors less than 1 year	(110,116)	-	(110,116)
Creditors greater than 1 year	(520,949)	-	(520,949)
<b>Net assets</b>	<u>1,961,235</u>	<u>3,000</u>	<u>1,964,235</u>

#### 30. Financial instruments

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

	2020 £	2019 £
<b>Financial liabilities measured at amortised cost</b>		
Loan payable falling due within 1 year	33,755	32,433
Loan payable falling due in more than 1 year but less than 5 years	155,487	151,941
Loan payable falling due after 5 years	331,703	369,008
	<u>520,945</u>	<u>553,382</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 2020

#### 31. Analysis of changes in net debt

	At 1 Apr 2019	Cash flows	At 31 Mar 2020
	£	£	£
Cash at bank and in hand	718,769	(473,344)	245,425
Debt due within one year	(37,642)	3,887	(33,755)
Debt due after one year	(520,949)	33,759	(487,190)
	<u>160,178</u>	<u>(435,698)</u>	<u>(275,520)</u>

Whilst noted above the cash at bank and in hand figure has reduced to £245,425 at the 31st March 2020, much of this movement is a result of transferring £500,000 of cash balances into the USPCA investment portfolio during the period. Funds held within the investment portfolio are readily accessible at the discretion of the Trustees.

#### 31. Related parties

During the year the charity entered into the following transactions with related parties:

	Transaction value	Balance owed by/(owed to)	
	2020	2019	2020
	£	£	£
David Wilson	4,084	9,351	-
	<u>4,084</u>	<u>9,351</u>	<u>-</u>

David Wilson was appointed director of USPCA on 23 November 2019. In the period prior to this, he provided public relations services to the USPCA to the value of £4,084 (2019: £9,351). At 31st March 2020 he was owed £nil (2019: £572). All transactions were conducted on normal commercial terms and negotiated on an arm's length basis. There have been no transactions since his appointment as a director.

Other related party transactions, relating to Trustee's expenses are stated within note 18.

#### 33. 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.

#### 34. Prior year adjustment

The unrestricted fund balance brought forward at 1st April 2018 has been adjusted to reflect an increase in investments which was not accounted for in the prior year. The amount relates to a 50% share in a house in Belfast received through a legacy, from which there is a rental income. Brought forward unrestricted reserves have been increased by £50,000 and the opening cost on investments has also been increased by this amount.



STAFF AND CUSTOMERS OF SCOTMID CO-OPERATIVE AND THEIR SEMICHEM BRANCHES IN NORTHERN IRELAND TOGETHER HELPED RAISE A PHENOMENAL £27,000 FOR THE USPCA IN 2019-2020 AS PART OF THE #PENNIESFORPAWS CHARITY PARTNERSHIP.



IN MAY 2019, THE USPCA OPENED ITS FIRST EVER CHARITY STORE IN BANBRIDGE CO DOWN. THE STORE IS A MAJOR PART OF THE CHARITY'S FUNDRAISING STRATEGY AND THE PROCEEDS ARE VITAL TO THE WORK IT DOES FOR ANIMALS IN NORTHERN IRELAND.



IN JULY 2019, THE USPCA LED THE INTERNATIONAL OVERSEAS CHALLENGE 'TREK THE ROCKIES', RAISING OVER £20,000 FOR THE CHARITY.



## USPCA – Protecting All Animals

### How You Can Help

The USPCA is a registered charity and receives no financial support from government. To continue our work we rely on the assistance of our members and friends. Would you be willing to support our work?

### Here are some ideas on ways to help.

DONATE	Regular or one-off donations are essential to our success.
ORGANISE AN EVENT	Put 'Fun' into fundraising by involving family and friends.
WEDDING FAVOURS	A 'Special Day' link between the two loves in your life, your partner and your pet.
DONATIONS IN LIEU OF FLOWERS	A tangible and valued tribute to a person's love of animals.
REMEMBER USPCA IN YOUR WILL	Legacies are the core of our funding. Without the foresight and support of our benefactors, projects such as our busy Animal Hospital would remain an aspiration.
VOLUNTEER	By giving your time and talent you can make a difference to the lives of abused and abandoned animals.
MEMBERSHIP	Join the USPCA and be part of a strong movement to protect animals.

### Thank you

For further information visit our website [www.uspca.co.uk](http://www.uspca.co.uk) Email us on [headoffice@uspca.co.uk](mailto:headoffice@uspca.co.uk) or telephone **028 3025 1000**.



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

NI Charity Number. NIC102755.