



USPCA

PROTECTING ALL ANIMALS ESTD 1836

ANNUAL REPORT

31 March 2022

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FOREWORD

This report outlines the work of the Ulster Society for the Prevention of Cruelty to Animals in the year to 31st of March 2022. The year has been marked by significant achievements across our services and it has been a privilege to Chair the Board of Trustees of the USPCA during this time.

The Board is a collective of individuals whose diverse skills and talents are concentrated on delivering the shared goal of “The Advancement of Animal Welfare.” I would like to say thank you to each individual member for their contribution and steadfast support.

One of the many achievements to report on, is our continued work with the All-Party Group on Animal Welfare at the Northern Ireland Assembly, seeking to address the deficits in animal welfare legislation in Northern Ireland. This advocacy work, saw the passing of the Animal Welfare (Service Animals) Bill, also known as ‘Finn’s Law’, which will afford greater protection to service animals here in Northern Ireland.

Dedication to the prevention of cruelty to animals includes, the fantastic work undertaken by the USPCA’s Special Investigations Unit which was instrumental in the exposure of the underground world of the illegal puppy trade here in Northern Ireland. The SIU supported the BBC Spotlight programme on the issue in Autumn 2021 and published the report ‘Puppy Dog Fortunes’, highlighting the scale of the problem and outlining priority actions to address it.

We continued to grow our provision of Pet Food Packs through the Trussell Trust Foodbank Network across Northern Ireland, expanding it in line with need.

Engagement with the public has been strong, with four hundred and sixteen thousand unique visits to the USPCA website and over four hundred and thirty pieces of media coverage, which highlighted campaigning issues, pet care advice, fundraising events, and wildlife rescues.

We were delighted to open the doors to our second Charity Store, located in Lurgan, County Armagh. The public’s support of our new store has been excellent.

The USPCA continues to rescue, rehabilitate and re-home or release both pets and wildlife, with 168 wildlife rescues taking place and 234 animals being rehomed this year.

These and our many other achievements, rely entirely on the generosity of donors and the amazing efforts of our fundraisers and volunteers.

To close, I wish to thank all the staff, members, volunteers, donors, and supporters of the USPCA. The time, effort and generosity of these individuals is the very foundation of the USPCA’s continued success.

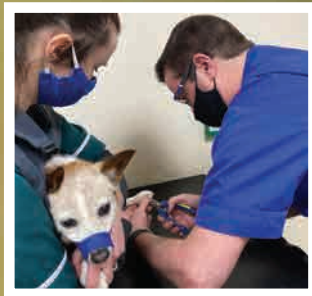
A handwritten signature in black ink, appearing to read 'John Farrell', written over a light blue horizontal line.

John Farrell
Chair



Vision

*“A SOCIETY WHERE ALL ANIMALS ARE RESPECTED
AND FREE OF UNNECESSARY SUFFERING”*



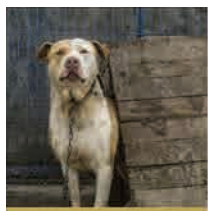



Values

INDEPENDENT | OBJECTIVE
PASSIONATE | COMMITTED
EXCELLENCE | INTEGRITY
OPENNESS | TRUST

THE YEAR IN REVIEW

DEDICATED TO THE PREVENTION OF CRUELTY TO ANIMALS

Animals are a key component to our families and communities, yet they are sadly taken advantage of / mistreated by cruel individuals. Preventing cruelty to animals is an integral part of our work, and each year we strive to help more and more vulnerable animals in need here in Northern Ireland.

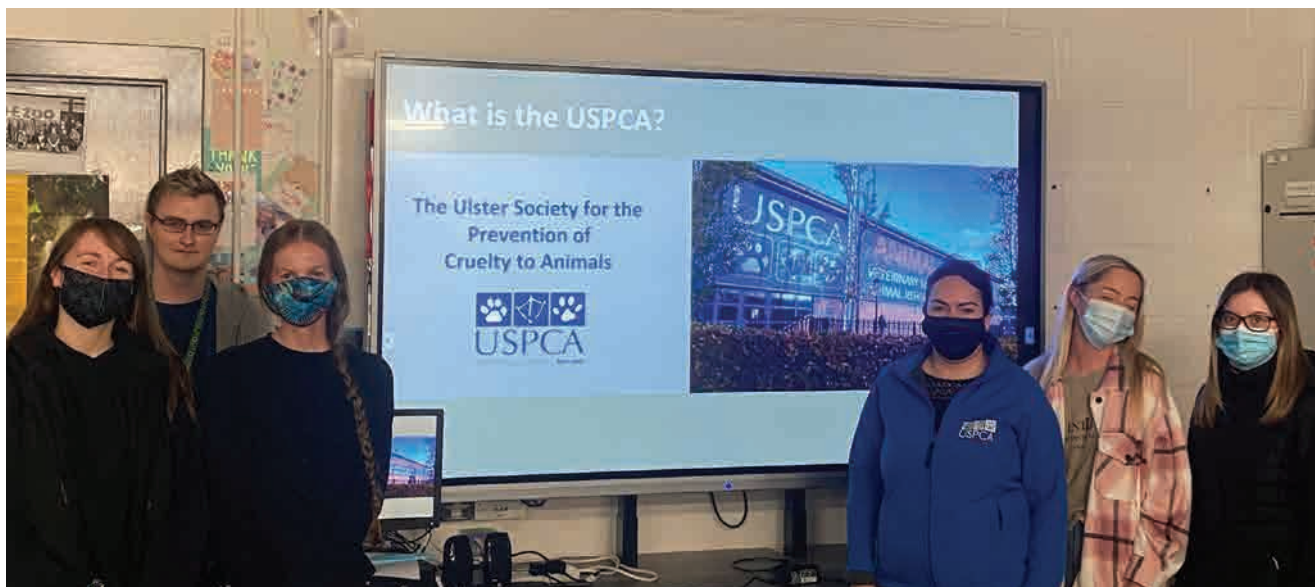
			
<p>Organised Animal Cruelty</p> <p>These are serious animal welfare issues such as puppy farming, dog fighting, and badger baiting - all of which often take place away from the view of the public eye.</p> <p>Contact Us</p>	<p>Companion Animal Neglect</p> <p>Instances of animal welfare concerns in relation to companion animals including cats and dogs are investigated by animal welfare veterinary social workers.</p> <p>Contact Animal Welfare</p>	<p>Wildlife Crime</p> <p>Wildlife crime includes offences such as the poaching, disturbing or killing of a protected species or damage to their nesting or breeding sites. Contact 101 or 999 if urgent.</p> <p>Call 101 Contact Us</p>	<p>Agricultural Animal Cruelty</p> <p>For instances of suspected cruelty to farmed animals, please contact the Department for Agriculture, Environment and Rural Affairs.</p> <p>Call 0300 200 7840</p>



A badger and her cub, protected by Operation Brockwatch

Through the hard work and dedication of our Special Investigations Unit, we investigate horrendous acts of organised animal cruelty, with a specific focus on the illegal puppy trade, badger baiting, and animal fighting. Enhancements to our Special Investigations Unit led to the development of our online reporting form, making the option to report animal cruelty more accessible to members of the public.

Our work towards the prevention of cruelty to animals also includes outreach to schools and communities across the region, fostering a strong understanding of responsible pet ownership and an appreciation for our native wildlife. Last year we delivered 9 educational presentations in schools and community groups.



A visit to Animal Management students at Northern Regional College, Newtownabbey



CONFRONT CRUELTY

SEE IT.
REPORT IT.
END IT.

168 letters of information passed to enforcement agencies
2 puppy farms closed down
1 badger baiting prosecution

THE YEAR IN REVIEW

DEDICATED TO THE RELIEF OF SUFFERING IN ANIMALS



234

ANIMALS
REHOMED



6,833

CASES TREATED IN THE
ANIMAL HOSPITAL



4,831

PET FOOD PARCELS
DISTRIBUTED



168

WILDLIFE RESCUES
UNDERTAKEN



816

VETERINARY
VOUCHERS ISSUED

Relieving the suffering of animals is seen in many different areas of our work, from our social rehoming scheme and wildlife rescues to the supply of pet food parcels to food banks across the province, and the fantastic work of our veterinary team. Every day our team carries out incredible work to improve the lives and wellbeing of animals both domestic and wild. It is our great privilege to share with you the stories of some the wonderful animals we have seen through our doors in this year...

Bird Rescued From Tarring Accident

This small bird found itself in a spot of trouble after it flew into tar while workmen were tarring in the Hilltown area of County Down. The workmen's prompt response ensured this little one was brought immediately into the care of our veterinary team. The bird was completely covered in tar, which was painstakingly removed by our vet, Lorna – resulting in only slight loss of feathering. Despite its ordeal, the bird made a great recovery and was ready to spread his wings once more!



Abandoned Puppies Get a Second Chance

Many of our supporters will recall a very sad case in which three pups were abandoned on a roadside in County Fermanagh. Just days old with their umbilical cords still attached, the pups were in a severe condition – sadly one of the pups was incredibly weak and didn't make it despite the best efforts of our team.

Its memory will live on with its two surviving brothers, Axel and James. In foster with the team, the two pups fought on and slowly began to thrive. We're pleased to say that both Axel and James found their loving forever homes and are enjoying a much brighter chapter in their lives..





Rare 'White' Red Kite

Our veterinary team treated this magnificent bird of prey after it was found by a member of the public in a very weak and dazed state. Up until 2008, Red Kites had been extinct in Ireland, but the species has been gradually reintroduced by the Royal Society for the Protection of Birds.

As part of the reintroduction, the species – including Vivian here – are being tracked via satellite tagging. The White Red Kites have a condition called leucism which gives it the lighter plumage instead of the familiar red and are even rarer. We're pleased to say Vivian was successfully released back into the wild.

Leon Nursed Back to Full Health

Leon came into our care at just six weeks old after being found by a member of the public. He had a very severe eye infection but underwent intensive eye drop therapy and made fantastic improvements. Leon was placed in foster with our veterinary nurse Niall who did a brilliant job in helping him on the road to recovery. He's since found a loving new home!



Badger Makes Full Recovery

The USPCA received a report from a concerned member of the public following the discovery of an injured badger in his garden. The young male badger, which was weak and unresponsive, was taken in by our Wildlife Rescue and Animal Care Officer to our veterinary clinic for assessment.

The badger thankfully did not have any fractures but did suffer small puncture wounds on its legs. After some recuperation under our care, he was able to be safely released back into the wild.

Supporting our food banks

The suffering of animals can come in many forms and unfortunately this may include hunger. Financial hardship can impact a household massively, and for those pet owners facing this situation, many would rather go without food themselves to ensure their pet is fed instead.

Through our pet food parcel programme, we want to put an end to this and provide a lifeline to pet owners who are facing financial difficulties. A special thank you to our partners the Trussell Trust and to those who support this initiative through kind donations including manufacturers, local businesses and members of the public



THE YEAR IN REVIEW

DEDICATED TO THE ADVANCEMENT OF ANIMAL WELFARE



Launching the Puppy Dog Fortunes report, USPCA Chief Executive, Brendan Mullan, MLA Robin Newton, Dr Marc Abraham OBE, and MLA and APG Chair John Blair

WE AS A SOCIETY MUST RECOGNISE OUR DUTY IN HELPING TO PROTECT THE LIVES OF OUR MOST VULNERABLE MEMBERS.



The Puppy Dog Fortunes report which shines a light on the multi-million-pound illegal puppy trade

Through our work with the All Party Group (APG) on Animal Welfare, we have continued to drive conversation on and the need for change around the deficits in current animal welfare legislation in Northern Ireland.

Since its re-establishment in November 2020, the APG has gone from strength to strength, fostering cross-party discussion within the Assembly on a range of issues including a ban on hunting wild animals with dogs, implementing Lucy's Law type legislation to curb the illegal puppy trade and online sales, and the establishment of a banned offenders register.

This year has also seen us work in partnership with Ulster Wildlife and the Northern Ireland Badger Group to challenge a proposed badger cull as part of the DAERA bovine TB eradication strategy. This saw mass public support via a petition and was driven forward by the lobbying of our political representatives and engagement with members of the public via online campaigning.

Our advocacy work to advance animal welfare in Northern Ireland, also saw the launch of the report 'Puppy Dog Fortunes', made possible through the work of our Special Investigations Unit. This project increased public awareness and concern on the illicit puppy trade that is using Northern Ireland ports as its route to market in Great Britain.

Sadly, Northern Ireland is lagging greatly behind other countries such as England, Scotland and Wales when considering the protections afforded to animals under law – shockingly in some cases this is by as much as 20 years behind. Powered by the passion and support of our members we will continue to fight for stronger animal welfare legislation – we thank you for your continued support of our work.

#STOPTHECULL



More than 20% of badgers culled in England took longer than 5 minutes to die

4 out of 5 badgers are healthy

We will lose thousands of our native badger population

“Ineffective and inhumane”

PUBLIC ENGAGEMENT



32K+ Facebook Followers



1.6K+ Twitter Followers



3.2K+ Instagram Followers

86,763 unique visits to www.uspca.co.uk

416K website page views

430+ pieces of media coverage highlighting campaigning issues, Operation Brockwatch appeals for information, fundraising events and donations, pet care advice and wildlife rescues



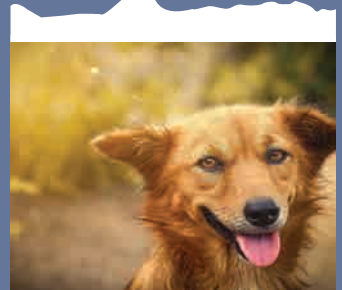
We must prepare our pets for life after lockdown



Trek for Tails this February



Badger cubs protected under Operation Brockwatch



Keep your pet safe during soaring temperatures



Thousands sign petition countering proposed NI badger cull



BBC Spotlight investigates NI puppy trade



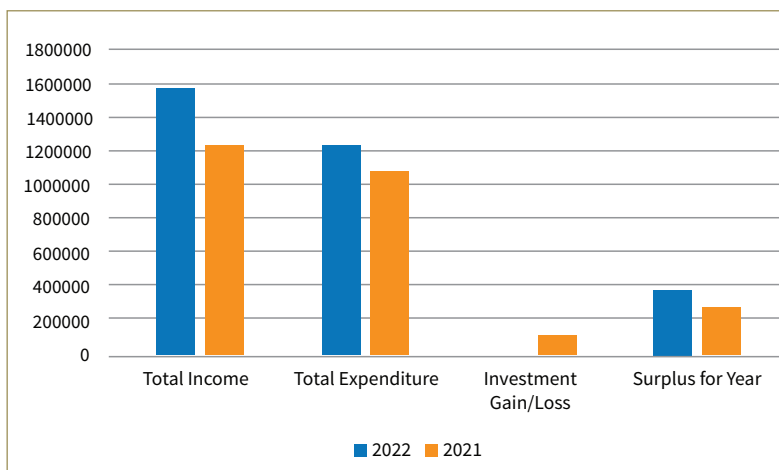
USPCA urges assembly to back hunting bill



Animals abandoned just days after Christmas

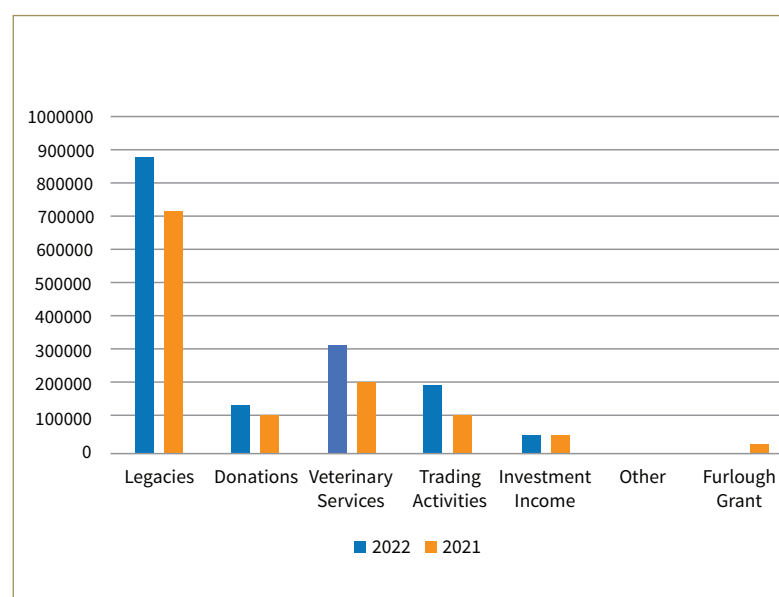
FINANCIAL PERFORMANCE

	2022	2021
	'000s	'000s
Total Income	1560	1219
Total Expenditure	1236	1062
Investment Gain/Loss	11	94
Surplus for Year	335	251



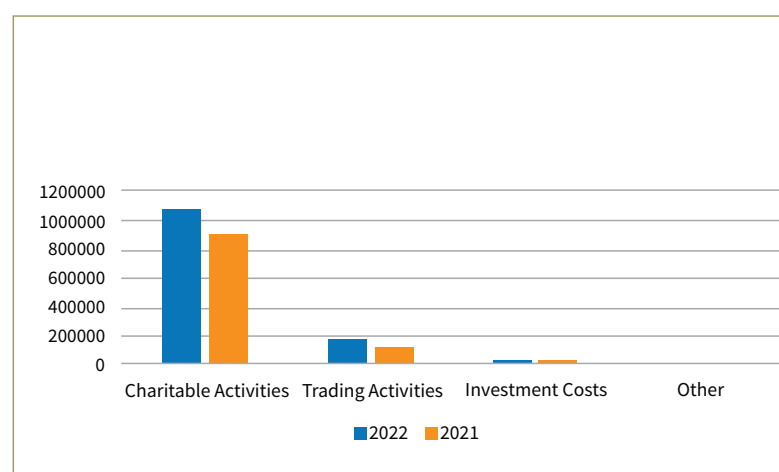
Income

	2022	2021
	'000s	'000s
Legacies	879	721
Donations	126	98
Veterinary Services	313	208
Trading Activities	193	98
Investment Income	47	53
Other	0	1
Furlough Grant	2	40
Total	1560	1219



Expenditure

	2022	2021
	'000s	'000s
Charitable Activities	1042	921
Trading Activities	174	133
Investment Costs	20	8
Other	0	0
Total	1236	1062



LEGACY BEQUESTS



A GIFT IN YOUR WILL IS A BEAUTIFUL TRIBUTE TO YOUR LOVE FOR ANIMALS AND LEAVES A LASTING LEGACY TO ANIMALS FOR YEARS TO COME

It is through the kindness of animal lovers, that every year the USPCA is able to continue to care for hundreds of animals in need. Each gift received, big or small, makes a huge difference to the lives of animals in Northern Ireland. We would like to record our deepest thanks to those who have remembered the Charity in their will:

Late Mary Doris Taylor – Belfast
Late James Hill – Hillsborough, Co. Down
Late Sir Brian Morton – Saintfield
Late Maureen Dugan – Bangor, Co. Down
Late John Cochrane – Hillsborough, Co. Down
Late Peter Donnelly – Carrickfergus
Late Michael Alexander McKinstry – Lisburn
Late Michael Johnston – Portadown

Late Walter Gordan Wheeler – Downpatrick
Late Robert Simon Harper – Lisburn
Late Patrick McElduff – Dungannon
Late Carole Elizabeth Sloane – Co. Down
Late Ellen Killops – Carryduff
Late Edward Gwynne – Lisburn
Late Mary Scott – Ahoghill

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 www.uspca.co.uk/leave-a-gift-in-your-will
Or contact USPCA at enquiries@uspca.co.uk or Tel: 028 3025 1000

COMMUNITY SUPPORT AND FUNDRAISING

Making a lasting difference to animals in need...



Pedal for Paws participant Eleanor with her four-legged companion Tina who is a former USPCA rescue



In March 2022, one of our supporters, Michael, conquered his nerves and took on an abseil down the Europa Hotel, raising over £900!

Pedal for Paws returned for its second year, and we were delighted to welcome back some familiar faces who had great determination in tackling the 20-mile cycling challenge!

Whether taking part in our annual fundraising events or making their own challenge, our supporters are fantastic in helping to raise vital funds for animals in our care



We wish to thank you, our members and the general public, for your continued passion and support for helping animals in our care. From monetary donations and pet food bundles to clothing and items for our charity stores, your support does not go unnoticed. The USPCA receives no government funding – it is only with your fantastic support that we are able to make a real difference to the lives of animals here in Northern Ireland.

Thank you!

Our team held a tasty 'No Tricks, Just Treats' Halloween bake sale

Your support through regular donations, events, appeals and social media fundraisers has helped raise over £127,726 for the USPCA!

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 2022.

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 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

Directors and trustees

J Farrell (Chair)
J Wilson (Hon. Secretary)
P Kearney (Hon. Treasurer)
G McCoubrey
E McCrory
G O'Hare (Appointed 20 November 2021)
D Thompson Lyons
D Wilson (Resigned 25 April 2022)

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 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 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 2022 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		2 out of 5
Elaine McCrory		5 out of 5
Garrett O'Hare		2 out of 3
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 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
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.

Gillian Alford, Senior Veterinary Surgeon, is responsible for the clinical leadership of the veterinary team.

Sinead Griksas, Practice Manager, is responsible for the operational delivery of veterinary services.

Deirdre McArdle, Animal Care 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, is 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 16 and 28 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, 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 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.

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 year under review is the second year of our three-year strategy to March 2023. The strategy aims to build upon the strong foundations and excellent progress made in the three years prior which focused on defining and embedding our services, re-establishing relationships with key stakeholders, and strengthening organisational governance. We are now setting out to re-establish the USPCA's leadership role in the advancement of animal welfare and the relief of suffering in animals. To this end our new strategy focuses on service development, growth, and excellence.

The lingering effects of the Covid-19 pandemic did impact a number of the Charity's services and income sources over the course of the year, particularly our education programme, charity stores, and rehoming. Similarly volunteer recruitment was affected, making it more difficult to recruit and mobilise volunteers to enhance service delivery. We were pleased to see these challenges reduce as we moved into the second half of the year.

Our continued dedication to the prevention of cruelty to animals, relief of suffering in animals, and advancement of animal welfare remains at the core of our operations and is demonstrated through the achievements of our charitable services as outlined in the paragraphs which follow. Outside of our charitable services it is also worth noting that during the year we:

- Opened our second Charity Store located in Lurgan, County Armagh as part of our ongoing drive to increase revenue from tradeable services which in turn will finance growth in our charitable services.
- Achieved the Investors in People Silver Award, underlining our commitment to build a skilled staff team to achieve service excellence.
- 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 Mountain Vets series which will air on the BBC later in 2022.

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.



Covid-19 greatly impacted the operations of our veterinary clinic in the year prior, with appointment capacity reduced by 25% due to safety measures such as cleaning and PPE. We are pleased to report that during the year in review, we saw our veterinary clinic return to full operational capacity as evidenced by an 85% increase in consultations and 34% increase in surgeries undertaken compared to the previous year.

Star (formerly known as June) had to undergo an emergency c-section performed by our veterinary team. Unfortunately, she suffered from an underlying tumour which caused complications and she lost her puppies. Thankfully our team were able to perform life-saving surgery and helped her on a long road to recovery.

Wildlife Rescues



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, our team is incredibly busy rehabilitating injured wildlife before they can be released back into their native habitat.

Our wildlife rescue service operates throughout Northern Ireland and further enhancements which are currently underway will see our Wildlife Rescue Officers supported by a network of volunteers. Where it is not possible for one of our Rescue Officers to attend, we also operate a Veterinary Voucher Scheme to ensure that pain relief is available to injured wildlife at a local veterinary practice.

One of two little bunnies handed into the USPCA after an unfortunate encounter with a cat. Thankfully they were both unscathed and placed in foster care with a member of our team until they were old enough to be released.

Social Rehoming

Our pets play such an important role as a loyal companion for many members of the public throughout Northern Ireland. 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.

The quality of the housing and care provided to the animals brought in for rehoming was highlighted during the year through the achievement 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.



Originally from a farming background, Oreo had been diagnosed as deaf and unfortunately that environment wasn’t safe for her. Very quickly, she found the perfect new home with her big brother and former USPCA rescue, Louis!

Special Investigations Unit



Badger setts protected under Operation Brockwatch are under 24/7 surveillance.

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. We also strengthened our messaging for reporting animal cruelty to the correct agencies, be that council animal welfare, DAERA or the PSNI. This contributed directly to a five fold increase in the number of reports received from the public.

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. Three major investigations were completed in this regard during the year, two of which led to the closure of illegal puppy farms and seizure of around 80 dogs. The third helped inform an investigative journalism programme by BBC Spotlight which showed how Belfast port was being used by puppy traffickers to access the lucrative GB market. This led directly to enhanced enforcement action at Belfast Port.

In May 2021 an individual was convicted of causing unnecessary suffering to his dog. This was a plea deal from the more serious charge of badger baiting and the successful prosecution arose from a USPCA commissioned investigation that was forwarded to the PSNI.

The Special Investigations Unit also worked in partnership with Nature Watch and the League against Cruel Sports to forward intelligence to the PSNI regarding an active badger baiter residing in the East Belfast area. As a result of the intelligence, a number of searches were conducted by PSNI, leading to arrest of the individual and the seizure of 15 dogs, some showing injuries consistent with badger baiting/animal fighting. Regrettably, the PSNI did not proceed with a prosecution and the dogs were returned to their owner for further abuse and use in acts of extreme animal cruelty.

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 16 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. It was particularly pleasing that Operation Brockwatch was recognised on a national level at the Wildlife Crime Prevention Awards, receiving a special commendation as an effective crime prevention strategy that plays an important role in protecting our native wildlife.



SDLP MLA Dolores Kelly and USPCA Chief Executive Brendan Mullan launching the Banned Offenders Register Petition.

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 Finn's Law to provide greater protection for Service Animals.
- 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 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.

Our strong focus on tackling the illegal puppy trade as seen through the work of our Special Investigations Unit (SIU), was also mirrored in our campaigning work. Through the intelligence gathered and collated by our SIU team, we were able to publish our 'Puppy Dog Fortunes' report in October, a day after the BBC Spotlight programme aired. This highlighted the animal welfare issues which need to be addressed in both the licenced and unlicenced aspects of the puppy trade. Launching at Stormont and engaging MLA's, this report helped inform the content of Robin Newton's Private Members Bill to strengthen regulation around the puppy trade which will be brought forward in the new mandate by Keith Buchanan MLA.

The USPCA proactively lobbied for the introduction of Finn’s Law in Northern Ireland and were pleased to see this receive royal assent in March 2022. This piece of legislation will play an important role in ensuring greater protection in law for service animals.

Working with members of the All Party Group on Animal Welfare, the USPCA also lobbied for the introduction of a Banned Offenders Register via the launch of a petition in May 2021. Widely supported by members of the public, a register would ensure that animals do not end up in the hands of those with previous animal cruelty offences or bans from owning animals. Through the work of the All Party Group, we were able to secure the tasking of officials by the DAERA Minister to scope out the way forward in relation to a Banned Offenders Register. Numerous stories within the media regarding animal cruelty cases highlight the necessity for such a register.

We also worked in partnership with Ulster Wildlife and the Northern Ireland Badger Group to secure over 10,000 signatures to a petition opposing the introduction of a badger cull as part of the bovine TB eradication strategy. The petition was presented to members of the Assembly by John Blair MLA, Chair of the All Party Group on Animal Welfare.

Regrettably, John Blair’s Private Members Bill to ban hunting wild mammals with dogs fell following debate in the Assembly in December. Despite receiving one of the largest consultation responses in Stormont’s history with 18,000 responses, 80% of which were in favour of a ban, the Bill was rejected by 45 MLAs. We look forward to the Bill being brought forward in the new mandate.

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.



Shannon Huggard, Eurogroup Political and Legal Officer, Joe Moran, Eurogroup Political Affairs Manager, Brendan Mullan, USPCA Chief Executive, and Colleen Tinnelly, USPCA Development Manager



USPCA Fundraising and Events Officer Johnny Breen dropping off a supply of pet food parcels to Lisburn foodbank.

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 40 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.

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







During the second half of the year in review, we were delighted to see schools and community groups opening their doors once more to external organisations like the USPCA.

Although the delivery of our schools and community outreach programme was heavily affected by the Covid-19 pandemic, it has been fantastic to re-engage with students and community members of all ages. Northern Ireland is a region filled with animal lovers and through our educational presentations, we aim to inspire advocacy, develop understanding of responsible pet ownership, and foster a love for our native wildlife.

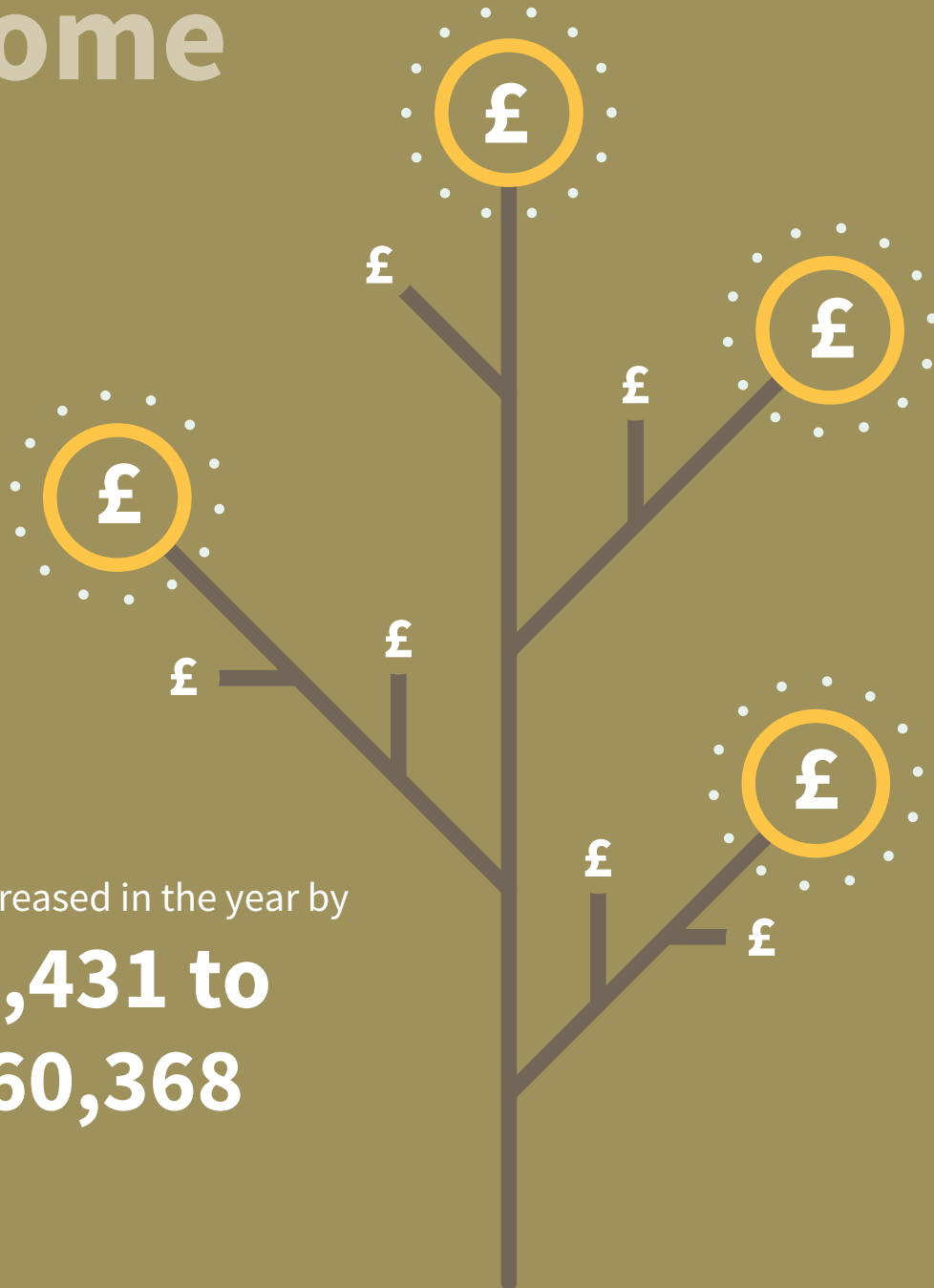
Together, sharing a passion for animal welfare, we can help safeguard the lives of some of the most vulnerable members of our society.

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.

	TARGET	ACTUAL	ACHIEVEMENT
VETERINARY SERVICES			
 Consultations undertaken	6928	5594	81%
Surgeries undertaken	881	807	92%
Neutering and Spaying	300	432	140%
Clients on Charitable Scheme	400	433	108%
WILDLIFE RESCUES			
 Rescues Undertaken	220	168	76%
Veterinary vouchers issued	900	816	91%
SOCIAL REHOMING			
 Animals Rehomed	400	234	59%
COMPANION ANIMAL FOOD PARCELS			
 Food Banks Served	5400	4831	89%
Food Parcels Issued	30	45	150%
SCHOOL AND COMMUNITY OUTREACH EDUCATION VISITS			
 Outreach Education Presentations	25	9	36%
ANIMAL CRUELTY INVESTIGATIONS			
 Major Investigation completed and Passed to Enforcement Agencies	2	3	150%
Organised crime reports developed and passed to Enforcement Agencies.	28	168	600%

Income



Income increased in the year by

**£341,431 to
£1,560,368**

Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2022 of £335,508 (2021: £250,879). Expenditure on charitable activities increased by £121,000.

Income

Income increased in the year by £341,431 to £1,560,368.

Donations increased in the year by circa £26,000. Rehoming donations accounted for £12,000 of this increase reflecting the impact of Covid in the previous year, £12,000 was attributable from a rise in money raised through appeals at Christmas and in response to a particular animal welfare issue such as abandoned puppies and the balance of £2,000 reflects the increase in membership of the charity.

Legacy income grew by circa £157,000. 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 grew by circa £105,000. This related largely to veterinary services and reflects the return of normal services post pandemic. There is 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 £95,000. The principal contributors to this increase are the Pet Supplies Shop £21,000 reflecting the return to normal business post pandemic and the Charity Stores £68,000 of which £46,000 relates to the return to normal business for the Charity Store in Banbridge and £22,000 is attributable to the opening of the new Charity Store in Lurgan in December 2021.

Investment Income has decreased by circa £5,000 reflecting the absence of rent from the rental property in Bessbrook as it is prepared for sale.

Other Income decreased by circa £38,000 which is attributable to the end of the grant received through the Government's Job Retention Scheme.

Expenditure

Expenditure in the year increased by £173,253 to £1,235,576.

Trading costs increased by £41,000 reflecting the return to normal business for tradeable services post pandemic and the opening of a second charity store in the last quarter of the year.

Investment Management Costs increased by £11,000 this reflects the expenditure on rectifying the electrical configuration in the Bessbrook house and achieving electrical certification of the wider Bessbrook site in line with Health and Safety requirements and to ensure Insurance compliance.

Expenditure on charitable services grew by some £121,000 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 gain on investment valuations at the year end of £10,716 compared to a gain of £94,265 in the previous year.

Financial Position

The Charity's financial position remains healthy with total funds of £2,583,752 of which £981,008 is committed in fixed assets. A further £366,250 rests in investment properties generating annual income of circa £37,000.

Cash ratio is strong at 2.3 with cash at bank of £289,516 covering current liabilities of £124,729.

Long term debt of £400,491 (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 £320,000 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 £1,236,494 of which £589,256 has been designated for the development of the Charity's services across Northern Ireland. The balance of £647,238 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 2022-23 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 our third charity store.
- Further enhance the use of volunteers in service delivery with the appointment of a Volunteer Coordinator.
- Increase the utilisation of the premises in Newry with the further extension of our Veterinary Clinic by adding a third consult room, an additional prep area/theatre and dedicated isolation unit and wildlife treatment unit.

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 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 5th October 2022 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 2022 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 2022 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)
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

For and on behalf of

5 October 2022

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

31 MARCH 2022

Income and endowments	Note	2022		2021
		Unrestricted Funds	Total Funds	Total Funds
		£	£	£
Donations and legacies	5	1,004,881	1,004,881	819,600
Charitable activities	6	312,784	312,784	207,988
Other trading income activities	7	193,244	193,244	98,303
Investment income	8	47,663	47,663	52,679
Other income	9	1,796	1,796	40,367
Total income		<u>1,560,368</u>	<u>1,560,368</u>	<u>1,218,937</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	10	173,951	173,951	132,955
Investment costs	11	19,504	19,504	8,254
Expenditure on charitable activities	12	1,042,121	1,042,121	921,114
Total expenditure		<u>1,235,576</u>	<u>1,235,576</u>	<u>1,062,323</u>
Net gains on investments	13	10,716	10,716	94,265
Net income and net movement in funds		<u>335,508</u>	<u>335,508</u>	<u>250,879</u>
Reconciliation of funds				
Total funds brought forward		2,248,244	2,248,244	1,997,365
Total funds carried forward		<u>2,583,752</u>	<u>2,583,752</u>	<u>2,248,244</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 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	17	981,008	1,053,384
Investments	18	1,728,617	1,312,017
		<u>2,709,625</u>	<u>2,365,401</u>
Current assets			
Stocks	19	42,626	38,721
Debtors	20	67,205	31,891
Cash at bank and in hand		289,516	366,481
		<u>399,347</u>	<u>437,093</u>
Creditors: amounts falling due within one year	21	124,729	103,221
Net current assets		<u>274,618</u>	<u>333,872</u>
Total assets less current liabilities	22	2,984,243	2,699,273
Creditors: amounts falling due after more than one year		400,491	451,029
Net assets		<u>2,583,752</u>	<u>2,248,244</u>
Unrestricted funds		2,583,752	2,248,244
Total charity funds	24	<u>2,583,752</u>	<u>2,248,244</u>
Funds of the charity			

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 5 October 2022, and are signed on behalf of the board by:



J Farrell (Chair)
Trustee



P Kearney (Hon. Treasurer)
Trustee

STATEMENT OF CASH FLOWS

31 MARCH 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	335,508	250,879
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	101,143	100,214
Net gains/(losses) on investments	(10,716)	(101,020)
Dividends, interest and rents from investments	(51,161)	(52,081)
Other interest receivable and similar income	(1,010)	(598)
Interest payable and similar charges	21,602	21,496
<i>Changes in:</i>		
Stocks	(3,905)	(5,007)
Trade and other debtors	(35,314)	(11,015)
Trade and other creditors	(6,046)	(29,527)
Cash generated from operations	350,101	173,341
Interest paid	(21,602)	(21,496)
Interest received	1,010	598
Net cash from operating activities	<u>329,509</u>	<u>152,443</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	46,653	52,081
Purchase of tangible assets	(28,767)	(49,713)
Purchases of other investments	(405,884)	-
Proceeds from sale of other investments	10,716	-
Net cash from/(used in) investing activities	<u>(377,282)</u>	<u>2,368</u>
Cash flows from financing activities		
Repayments of borrowings	(35,076)	(33,755)
Net cash used in financing activities	(35,076)	(33,755)
Net (decrease)/increase in cash and cash equivalents	(82,849)	121,056
Cash and cash equivalents at beginning of year	366,481	245,425
Cash and cash equivalents at end of year	<u>283,632</u>	<u>366,481</u>

The notes on pages 40-52 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

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 2022

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 2022

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.

or 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 2022

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 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Donations				
Donations	121,424	121,424	95,626	95,626
Legacies				
Legacies	878,837	878,837	721,264	721,264
Subscriptions				
Subscriptions	4,620	4,620	2,710	2,710
	<u>1,004,881</u>	<u>1,004,881</u>	<u>819,600</u>	<u>819,600</u>

6. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Veterinary services	310,173	310,173	206,518	206,518
Contract Income	2,611	2,611	1,470	1,470
	<u>312,784</u>	<u>312,784</u>	<u>207,988</u>	<u>207,988</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

7. Other trading income activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Fundraising events	6,302	6,302	3,820	3,820
Pet supplies shop sales	50,185	50,185	29,327	29,327
Grooming	28,883	28,883	25,117	25,117
Charity store	107,874	107,874	40,039	40,039
	<u>193,244</u>	<u>193,244</u>	<u>98,303</u>	<u>98,303</u>

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from investment properties	36,831	36,831	41,837	41,837
Income from listed investments	9,822	9,822	10,244	10,244
Bank interest and dividends	1,010	1,010	598	598
	<u>47,663</u>	<u>47,663</u>	<u>52,679</u>	<u>52,679</u>

8. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from investment properties	36,831	36,831	41,837	41,837
Income from listed investments	9,822	9,822	10,244	10,244
Bank interest and dividends	1,010	1,010	598	598
	<u>47,663</u>	<u>47,663</u>	<u>52,679</u>	<u>52,679</u>

9. Other income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Other income	16	16	783	783
Coronavirus Job Retention Scheme	1,780	1,780	39,584	39,584
	<u>1,796</u>	<u>1,796</u>	<u>40,367</u>	<u>40,367</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

10. Costs of other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Shop costs	42,826	42,826	28,282	28,282
Grooming	23,878	23,878	29,515	29,515
Fundraising events	1,020	1,020	1,146	1,146
Charity Store - Banbridge	79,182	79,182	74,012	74,012
Charity Store - Lurgan	27,045	27,045	-	-
	<u>173,951</u>	<u>173,951</u>	<u>132,955</u>	<u>132,955</u>

11. Investment costs

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Premises expenses - Bessbrook	15,927	15,927	5,025	5,025
Stockbroker Fees	3,577	3,577	3,229	3,229
	<u>19,504</u>	<u>19,504</u>	<u>8,254</u>	<u>8,254</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Prevention of cruelty and relief of suffering	325,860	103,070	428,930	408,183
Veterinary	310,014	-	310,014	252,336
Wildlife Rescue	49,736	-	49,736	51,881
Animal Care	110,236	-	110,236	88,660
Special Investigations	71,594	-	71,594	51,062
Animal Welfare Advocacy	25,175	-	25,175	19,043
Governance costs	-	46,436	46,436	49,949
	<u>892,615</u>	<u>149,506</u>	<u>1,042,121</u>	<u>921,114</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

Expenditure on charitable activities Prevention of cruelty and relief of suffering

<i>Activities undertaken directly</i>	2022	2021
	£	£
Wages & salaries	150,689	124,719
Employer's NIC	37,328	30,761
Employer Pension	10,440	10,159
Redundancy costs	–	21,500
Rent & rates	651	895
Light & heat	13,070	10,938
Telephone	13,823	11,332
Bad Debt	742	295
Depreciation	88,279	90,887
Publicity, fundraising and support	6,446	9,032
Subscriptions	1,491	1,051
Recruitment expenses	–	704
General expenses	1,363	719
Staff Travel & Subsistence	1,538	1,170
	<u>325,860</u>	<u>314,162</u>
Veterinary Services	310,014	252,336
Wildlife Rescues	49,736	51,881
Rehoming Animal Care	110,236	88,660
Special Investigations Unit	71,594	51,062
Animal Welfare Advocacy	25,175	19,043
	<u>566,755</u>	<u>462,982</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

Support costs

Wages & salaries	30,831	33,515
Rent & rates	39	47
Light & heat	683	580
Repairs & maintenance	18,446	16,189
Insurance	18,324	14,389
Cleaning materials & consumables	4,029	6,733
Health Insurance	3,868	–
Telephone	407	466
Printing, postage & stationery	10,451	5,562
Sundry expenditure	3,650	3,011
Staff training	12,342	13,529
	<u>103,070</u>	<u>94,021</u>

Governance costs

Accountancy fees	1,627	6,372
Audit fees	7,884	8,260
Legal and other professional fees	14,276	13,729
Costs of trustees' meetings	1,047	92
Bank interest and charges	21,602	21,496
	<u>46,436</u>	<u>49,949</u>

Expenditure on charitable activities

	<u>1,042,121</u>	<u>921,114</u>
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13. Net gains on investments

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Gains/(losses) on investment property	–	–	(23,750)	(23,750)
Gains/(losses) on listed investments	10,716	10,716	118,015	118,015
	<u>10,716</u>	<u>10,716</u>	<u>94,265</u>	<u>94,265</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

14. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	101,143	100,214
Fees payable for the audit of the financial statements	<u>7,884</u>	<u>8,260</u>

15. Staff costs

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

	2022	2021
	£	£
Wages and salaries	511,593	461,246
Social security costs	37,328	30,761
Employer contributions to pension plans	15,817	14,870
Other employee benefits	<u>2,997</u>	<u>21,500</u>
	<u>567,735</u>	<u>528,377</u>

The average head count of employees during the year was 25 (2021: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff - type 1	25	24

No employee received employee benefits of more than £60,000 during the year (2021: 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 £115,668 (2021:£106,002).

16. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2021:£nil).

They were reimbursed travel expenses during the year totalling £nil (2021: £92).

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

17. Tangible fixed assets

	Freehold property	Long leasehold property	Plant and machinery	Fixtures and fittings	Equipment	Total
	£	£	£	£	£	£
Cost						
At 1 Apr 2021	766,913	566,839	62,372	396,962	59,680	1,852,766
Additions	–	4,949	–	21,929	1,889	28,767
At 31 Mar 2022	<u>766,913</u>	<u>571,788</u>	<u>62,372</u>	<u>418,891</u>	<u>61,569</u>	<u>1,881,533</u>
Depreciation						
At 1 Apr 2021	61,352	351,693	56,805	296,174	33,358	799,382
Charge for the year	15,338	40,025	2,266	32,621	10,893	101,143
At 31 Mar 2022	<u>76,690</u>	<u>391,718</u>	<u>59,071</u>	<u>328,795</u>	<u>44,251</u>	<u>900,525</u>
Carrying amount						
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>
At 31 Mar 2021	<u>705,561</u>	<u>215,146</u>	<u>5,567</u>	<u>100,788</u>	<u>26,322</u>	<u>1,053,384</u>

18. Investments

	Listed investments	Investment properties	Total
	£	£	£
Cost or valuation			
At 1 April 2021	945,767	366,250	1,312,017
Additions	405,884	–	405,884
Fair value movements	10,716	–	10,716
At 31 March 2022	<u>1,362,367</u>	<u>366,250</u>	<u>1,728,617</u>
Impairment			
At 1 April 2021 and 31 March 2022			<u>–</u>
Carrying amount			
At 31 March 2022	<u>1,362,367</u>	<u>366,250</u>	<u>1,728,617</u>
At 31 March 2021	<u>945,767</u>	<u>366,250</u>	<u>1,312,017</u>

All investments shown above are held at valuation.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

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

	2022	2021
	£	£
Raw materials and consumables	<u>42,626</u>	<u>38,721</u>

20. Debtors

	2022	2021
	£	£
Trade debtors	2,691	5,946
Prepayments and accrued income	19,746	13,459
Other debtors	<u>44,768</u>	<u>12,486</u>
	<u>67,205</u>	<u>31,891</u>

21. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	51,623	36,161
Trade creditors	34,626	27,622
Accruals and deferred income	14,196	23,222
Social security and other taxes	17,572	13,940
Pension	6,712	2,276
	<u>124,729</u>	<u>103,221</u>

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

	2022	2021
	£	£
Bank loans and overdrafts	<u>400,491</u>	<u>451,029</u>

Included within creditors: amounts falling due after more than one year is an amount of £257,774 (2021: £291,951) 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 2022

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 £15,817 (2021: £14,870).

24. Analysis of charitable funds

Unrestricted funds

	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>
	At 1 Apr 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2021
	£	£	£	£	£	£
General funds	1,497,365	1,218,937	(1,032,916)	–	94,265	1,777,651
Development Fund	500,000	–	(29,407)	–	–	470,593
	<u>1,997,365</u>	<u>1,218,937</u>	<u>(1,062,323)</u>	<u>–</u>	<u>94,265</u>	<u>2,248,244</u>

The Trustees have set aside £500,000 to a designated fund for the development of the Charity's services across Northern Ireland, of which £31,337 was used in the prior year, and £60,744 to date, to expand the Special Investigations Unit, enhance our work in animal welfare advocacy and improve our kenneling facilities. A further £150,000 was transferred to the Development Fund at the year end to reflect plans to open a second operational centre offering veterinary and rehoming services.

25. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£
Tangible fixed assets	981,008	981,008	1,053,384
Investments	1,728,617	1,728,617	1,312,017
Current assets	399,347	399,347	437,093
Creditors less than 1 year	(124,729)	(124,729)	(103,221)
Creditors greater than 1 year	(400,491)	(400,491)	(451,029)
Net assets	<u>2,583,752</u>	<u>2,583,752</u>	<u>2,248,244</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2022

26. Financial instruments

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

	2022	2021
	£	£
Financial liabilities measured at amortised cost		
Loan payable falling due within 1 year	36,339	36,161
Loan payable falling due in more than 1 year but less than 5 years	158,001	159,078
Loan payable falling due after 5 years	247,774	291,951
	<u>442,114</u>	<u>487,190</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”.

27. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	366,481	(76,965)	289,516
Debt due within one year	(36,161)	(15,462)	(51,623)
Debt due after one year	(451,029)	50,538	(400,491)
	<u>(120,709)</u>	<u>(41,889)</u>	<u>(162,598)</u>

28. Related parties

There were no related party transactions in the year



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 Email us on headoffice@uspca.co.uk or telephone **028 3025 1000**.



USPCA

PROTECTING ALL ANIMALS ESTD 1836

Providing for your pet's future without you



If you have any further questions or need more information, the USPCA is always here to help you.

For further information contact the USPCA on 028 3025 1000 and email enquiries@uspca.co.uk





 **Pet Pledge**



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

NI Charity Number. NIC102755.