



**USPCA**

PROTECTING ALL ANIMALS ESTD 1836



# ANNUAL REPORT

31 March 2017



## FOREWORD

I am pleased to report the year ended 31st March 2017 has seen the Charity achieve stability and success, a tribute to the endeavours of the Board of Trustees. As Chair I put on record my gratitude to them as individuals and as a collective. Their expertise and willingness to remain involved were crucial to the progress we have achieved.

The Trustees were unanimous in the engagement of Brendan Mullan as Interim Chief Executive. An appointment intended to ensure a solid base on which to build a secure future and this report confirms their objective has been realised. Brendan identified both opportunities and shortcomings and together with the Board agreed and implemented the changes necessary. With Brendan at the helm,

Dr Alan Bolton now Senior Veterinary Surgeon / Hospital Manager and Colleen Tinnelly as Development Manager, the Charity has a strong senior management team in place to lead the dedicated staff.

The changes had a positive impact on the charitable work of the USPCA and it is pleasing to note that over 6000 companion animals received treatment that would have been denied them by financial deprivation with a further 2000 family pets benefitting from our 'Food Parcel' Scheme. Key targets on rescues, neutering / spaying and rehoming have been met or surpassed and the vital task of education and outreach has been expanded. In my view, and that of the Board, we now have an excellent base on which to build a successful and relevant future.

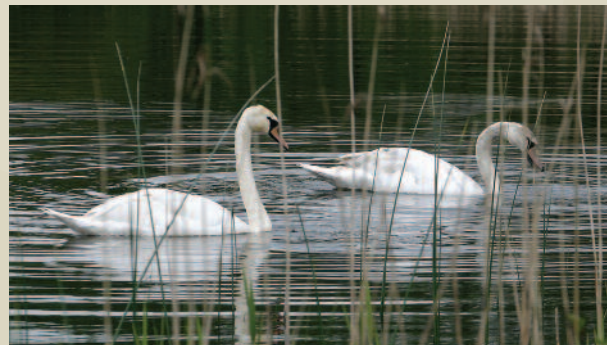
The commitment and willingness of the Charity's staff and volunteers to embrace change is now and will remain vital to our ongoing success and I wish to express my gratitude to you all.

Our members are at the core of this Charity. The role of the Board is to listen to their concerns and translate these into effective action. A duty the Trustees take very seriously indeed.

Thank you for your moral and financial support, without it the USPCA would not be securely on course to an effective and relevant future.

A handwritten signature in black ink that reads "Helen L. Wilson". The signature is written in a cursive style with a long, sweeping underline.

**Helen Wilson**  
Chair





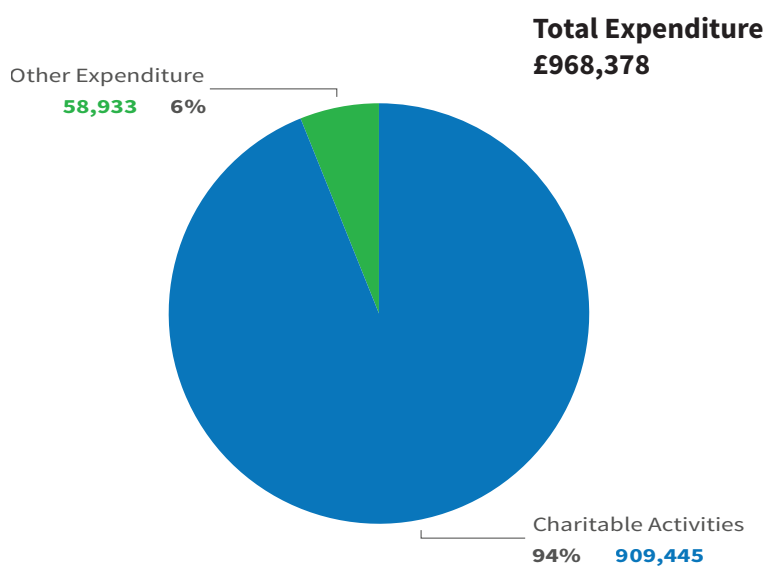
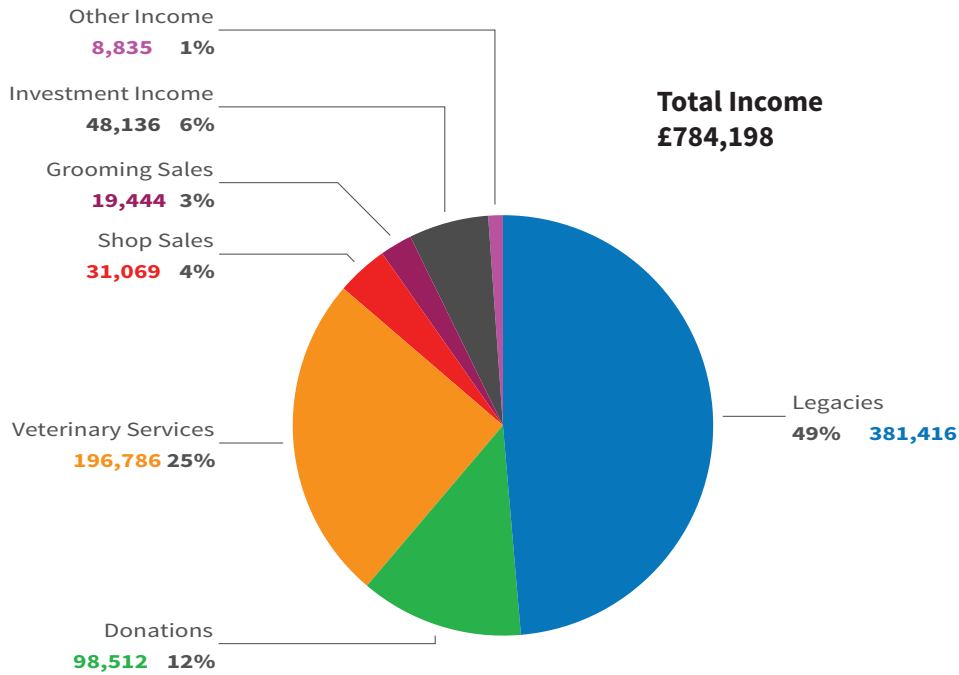
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## THE YEAR AT A GLANCE

### Finance

**94p** of every £pound donated is spent on charitable activities.



**Loss for the Year**  
**£176,718**

**PUBLIC BENEFIT AND ANIMAL WELFARE IMPACT**



**Animal Hospital**

- Dedicated to the relief of animal suffering.
- Support to owners who find it difficult to afford veterinary care: **6369 cases**



**Companion Animal Food Parcels**

- Supporting Food Banks with pet food parcels to ensure continued companionship from the family pet and that the much loved pet remains healthy despite financial adversity.
- Pet Food Parcels distributed **1880**



**Animal Rescues**

- Wildlife rescues undertaken: **323**
- Relief of suffering/rescues through veterinary voucher scheme: **651**



**Animal Cruelty Investigations**

- Through Operation Delphin, a multi-agency initiative, the USPCA has assisted in the detection and disruption of the illegal trafficking of pups through Northern Ireland.



**Animal Rehoming**

Finding caring homes for animals where an individual can no longer care for their companion animal as a result of changed social circumstances. **Animals Rehomed 145**



**Schools and Community Outreach**

- Promoting responsible pet ownership and an appreciation of our native wildlife.
- Outreach Education Visits **39**

## TRUSTEES ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2017 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

### Reference and Administration Details

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

**Charity registration number:** NIC102755

**Company registration number:** NI00258

**HMRC charity number:** XN45066

**Registered office:** Unit 6, Carnbane Industrial Estate, Newry, BT35 6QH

**Auditors** Finegan Gibson Ltd, Causeway Tower, 9 James Street South, Belfast, BT2 8DN

**Bankers** Danske Bank Ltd. Portadown Finance Centre, 45 – 48 High Street, Portadown, BT62 1LB  
First Trust Bank, Hill Street, Newry, BT34 1AU  
Ulster Bank, 66 Hill Street, Newry, BT34 1YB

**Solicitors** Edwards & Co. 28 Hill Street, Belfast, BT1 2LA

### Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. The Trustees and officers serving during the year and since the year end were as follows:

Trustees	Helen Wilson	Chair
	John Wilson	Hon. Secretary
	Bronagh Strain	Hon. Treasurer
	David Bailey	
	Philip Carson	
	Michelle Doran	
	Tim Kirby	
	Denise South	

Secretary	David Wilson	Resigned 28 June 2016
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### Key management personnel

Chief Executive	Stephen Philpott	Up to 13 May 2016
Interim Chief Executive	Brendan Mullan	Appointed 7 <sup>th</sup> January 2016
Business Development Manager	Colleen Dowdall	
Snr. Vet Surgeon/Hospital Manager	Alan Bolton	Appointed 31 October 2016

## Objectives and Activities

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

1. The advancement of animal welfare.

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

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

In furtherance of this object, the USPCA:

- Is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and contributes to policy consultations.
- Is an active member of Eurogroup for Animals, a Brussels based organisation whose remit is to promote animal health and welfare standards throughout the EU.
- Proactively investigates and makes public many criminal acts including puppy trafficking organised dog fighting, badger bating, carted deer hunts and cock fighting.

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

In furtherance of this object, the USPCA:

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

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

In furtherance of this object, the USPCA:

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

In furtherance of this object, the USPCA:

- Provides animal welfare talks to schools and community groups.
- Provides advice to the beneficiaries of the Animal Hospital services on health regimes and caring for their companion pets.

The USPCA services benefit those on low incomes in Northern Ireland by ensuring continued companionship from their pets, through the provision of veterinary services and pet food parcels.

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

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

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

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

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



## Achievements and Performance

The Ulster Society for Prevention of Cruelty to Animals (USPCA) is the second oldest Animal Welfare Charity in the world, founded in 1836. In furtherance of its charitable objectives in the year to 31 March 2017 the charity delivered the following services.

### Animal Hospital

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

The Hospital Veterinary Services contract came to an end in March 2016 and, following a review, the charity Trustees decided to bring these services in house in order to support their further development. A Senior Veterinary Surgeon, Veterinary Surgeon and Veterinary Nurse were successfully recruited and the in-house provision was in place by 1 November 2016. The Trustees wish to thank Newry Veterinary Centre for their services up to this date and for their support in ensuring a smooth transition to the in-house provision.

### Animal Rescues

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

### Animal Rehoming

The USPCA offers a companion animal rehoming service in situations where an individual's personal circumstances have changed, such as moving into residential care, or, being no-longer able to care for their pet.

During the year, the service was extended through the charity agreeing a protocol with Women's Aid and we now provide emergency shelter for companion animals belonging to domestic abuse victims. By providing temporary crisis intervention for the animal, coupled with Women's Aid expertise in addressing the level of risk in a safe, secure and confidential environment, we hope to hasten the recovery process for the victim, her children and their pet. The support of the USPCA provides peace of mind for a woman facing challenging decisions at a difficult time.

### Animal Cruelty Investigations

It has been identified that the trade in puppies has greatly increased over the last ten years. The increase is most notable in 'designer' dogs; litters bred by crossing two different breeds i.e. Cockapoo, Labradoodle, Puggle etc. Large numbers of such pups are imported into Northern Ireland from breeders in the Republic. The litters are then transported through Northern Ireland and onwards into Scotland via ferry. Pups are then advertised for sale on the internet by both licensed and unlicensed dealers.

Research has shown that a large number of dog breeding establishments have been established throughout Eire. Those that are licensed can have in excess of 1000 breeding bitches. Although licensed, many breeders adopt an intensive regime where bitches are kept isolated and in cramped conditions, fed by automated feeding systems, they have little or no socialisation. This breeding regime compromises animal welfare.

Health and Welfare of the pups is disregarded by traders intent on profit from their sale. Pups can become ill very quickly often with fatal consequences. Their health status is often poor because of the breeding conditions and their premature removal from their mother. Vast profits can be made from the sale of pups and high demand has caused a sharp increase in the numbers of both breeders and dealers.

The USPCA is a key member of Operation Delphin, a multi-agency initiative whose objective is to detect and disrupt the illegal trafficking of pups. Working with our partners in the ISPCA, DSPCA, SSPCA, RSPCA, HMRC and the port authorities, hundreds of pups have been seized and the trade disrupted. Whilst the Charity is gratified by its success to date we are not complacent and remain committed to the cause.

## Animal Welfare Advocacy

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

During the year the charity responded to the Government's consultation on the control/eradication of bovine TB. The consistently high incidence of bovine TB (bTB) in Northern Ireland cattle herds remains a long-standing welfare concern for the USPCA. The assertion that native wildlife in the form of badgers and deer are at risk of contracting and therefore spreading the infection adds a further dimension to the problem.

The Government Working Group on the issues published its report in December 2016. Given the complexity of the disease and the multitude of factors which impact on it, the Group focused on the key factors in disease spread and the steps necessary to effect change. It focused its recommendations into 7 key themes which, in its view need to be addressed to make a difference. These themes are however all interrelated and do not stand alone.

It was inevitable a bTB eradication programme would involve the control of the disease in the badger population, the presence of diseased badgers in the proximity of cattle having been identified as a key contributing factor to infection. We are midpoint in a badger Trap, Vaccinate, Release programme in Northern Ireland. This was initiated in selected areas of the province and will run until 2019. It is a science based project which will produce meaningful results. The USPCA welcomed this as a means of quantifying the problem without resorting to a cull.

The USPCA has made the following representations to Government with regard the report's recommendations:

- The badger and its habitat are protected and must remain so.
- Any culls must be strictly controlled both numerically and geographically and carried out by persons properly licenced to do so.
- Updated Stats on numbers of badgers culled by location and the incidence of disease found in carcasses must be posted on DAERA website.
- PSNI Wildlife must be made aware of licenced culls and there should be zero tolerance of unauthorised culls with firearms licences being revoked.
- Random gassing of setts or their flooding by slurry must be prosecuted.
- The strategy requires stakeholders to embrace ALL the report's recommendations. It cannot become a 'pick and mix' programme.
- The wild deer population carry the TB bacteria and whilst few in number they are hunted across open pasture by dog packs in several areas of the province. The USPCA regard this as an unnecessary risk that compromises bio-security and the efforts to eradicate bTB. Stag hunting should be suspended as a matter of urgency.

The Charity remains a full member of Eurogroup for Animals, a Brussels based organisation that seeks to influence Animal Welfare Legislation at an EU level. Its many successes are now evident in the laws governing the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals. With the UK now committed to leaving the EU uncertainty lays ahead. It is imperative Eurogroup and its UK members, including the USPCA ensure our animals are not denied hard won gains and will benefit from future EU successes post withdrawal.

## Companion Animal Food Parcels

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

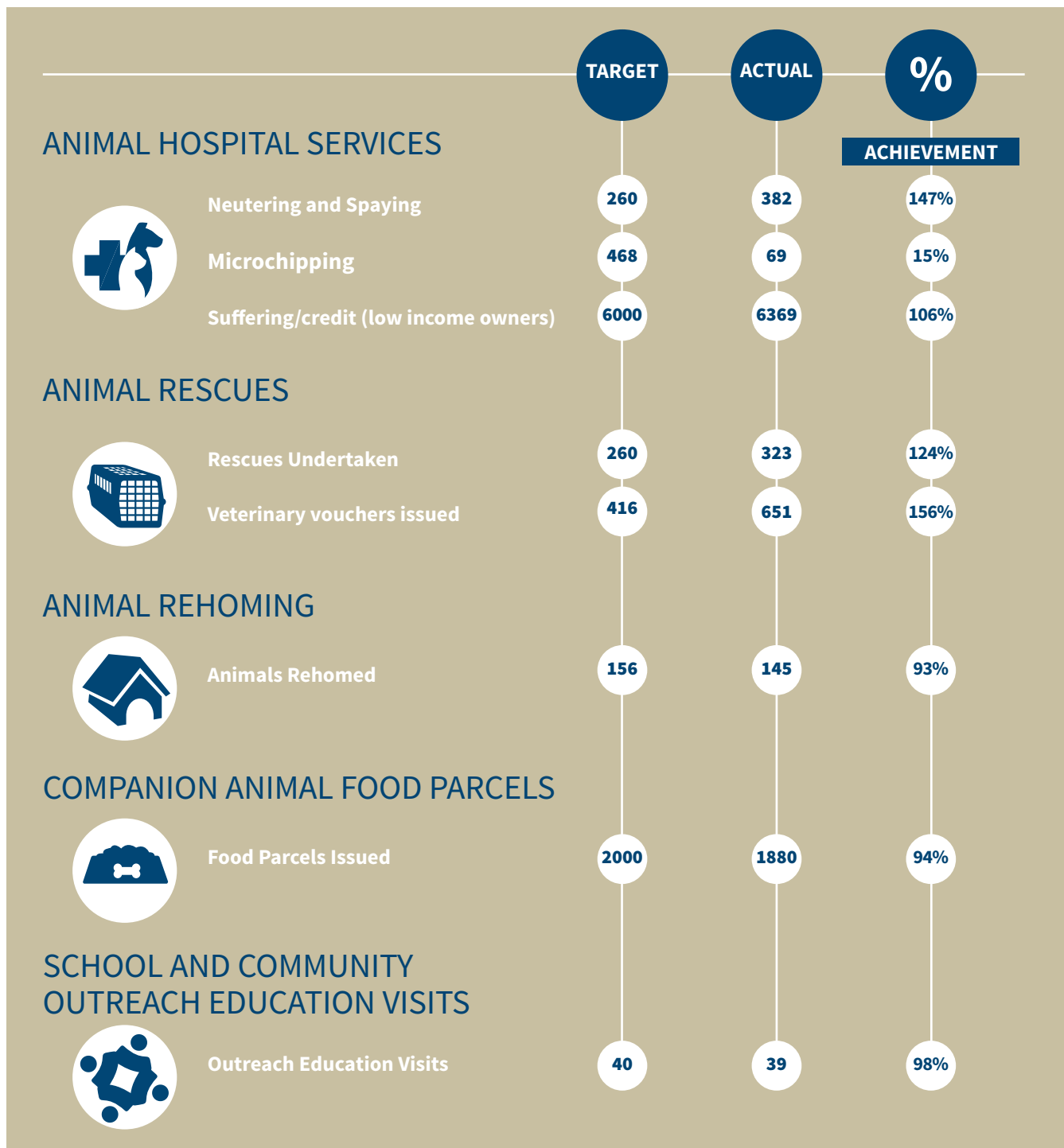
Companion animals receive first rate nutrition and pest control products donated to the Charity by manufacturers and the public. Assistance that ensures much loved pets can remain healthy and homed despite financial adversity. This will continue whilst a demand is identified.

### Schools and Community Outreach Education Visits

By applying the old saying “prevention is better than a cure” our schools outreach education programme gives sound advice and guidance to future generations, promoting responsible pet ownership and an appreciation of our native wildlife. Its objective is to prevent children repeating the mistakes of their predecessors. Visits can be made by USPCA personnel to individual schools or community groups or we can host such parties in the Animal Hospital.

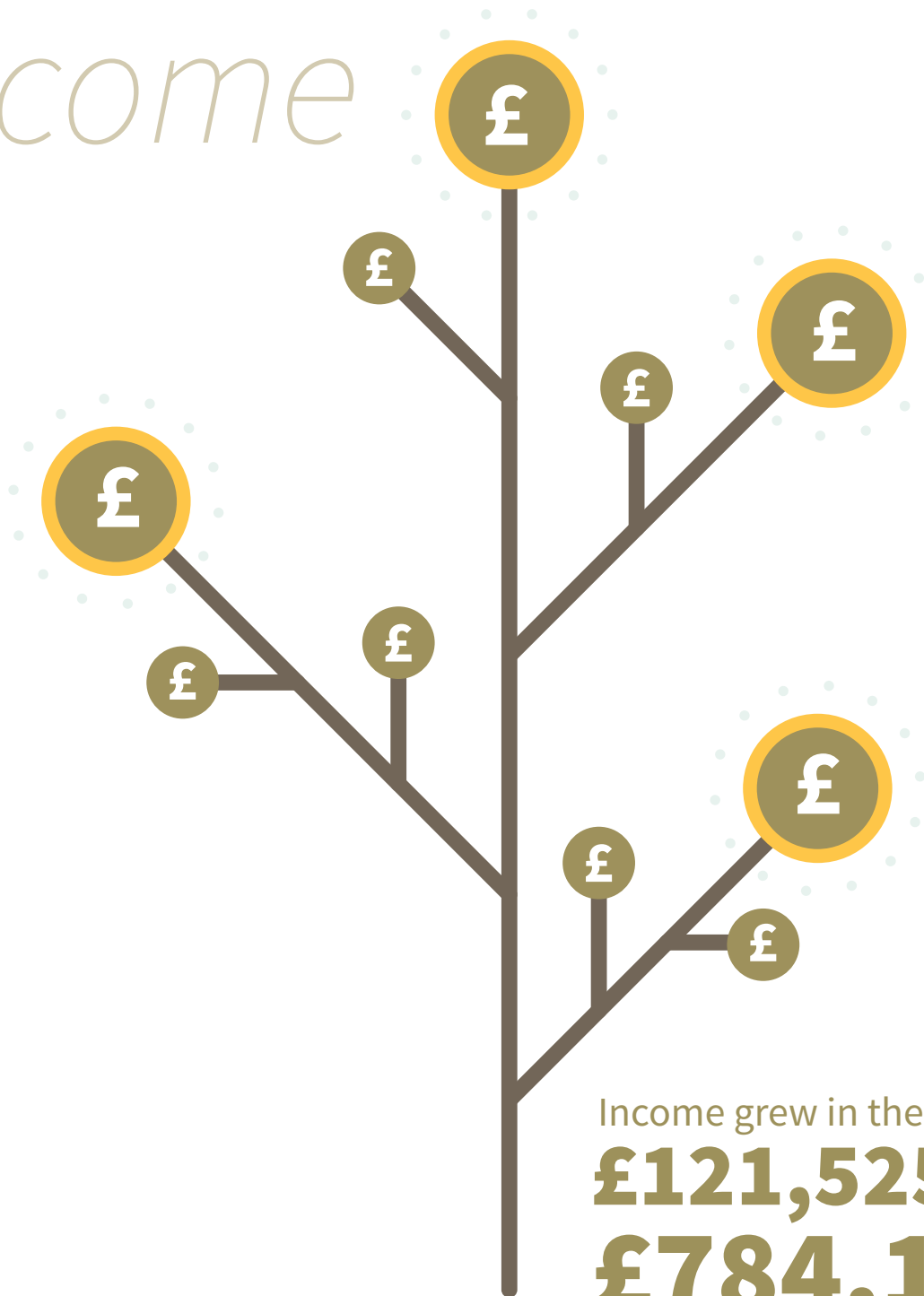
### Outputs/Impact

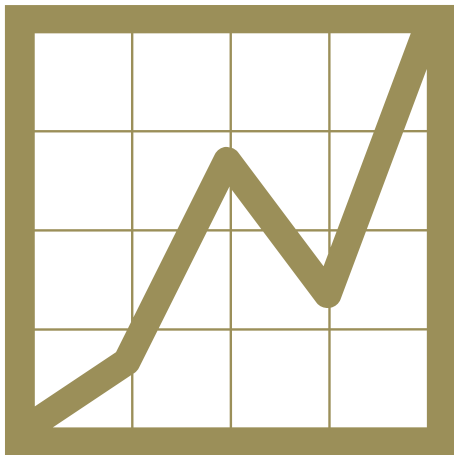
Over the course of the year under review the USPCA made a positive impact in the community through delivery of the following output targets.



## Financial Review

# Income





## Balance Sheet

The Balance Sheet remains healthy with unrestricted income funds of **£1,591,917** of which **£479,836** is committed in fixed assets and **£340,000** in investment property.

The charity incurred a loss of £176,718 in the year to 31 March 2017 compared to a loss of £386,300 in 2016.

### *Income*

Income grew in the year by £121,525 to £784,198.

£112,427 of the increase in income was attributable to legacies. Legacies remain an important source of income for the charity but it is an income stream which fluctuates from year to year and therefore it is important that the charity continues to grow its other income streams in order to bring greater stability to its financial performance.

In this regard, it is pleasing to note the increase in income derived from veterinary services at the animal hospital of just over £18,000 and the increased income from shop sales and grooming of just over £23,000.

### *Expenditure*

Expenditure on charitable activities during the year reduced by £99,641. Direct expenditure on charitable activities was on a par with 2016, reducing by just over £5,000 while expenditure on support costs were reduced by just over £94,000 reflecting the drive for efficiency in the delivery of services.

### *Investment powers and policy*

During the year the charity invested cash reserves of £500,000, having regard to the liquidity requirements of the charity, in low risk equities in order to protect their value over the medium term and seeking a better income return.

The charity also holds a number of shares in listed companies (previous legacies received) of £8,997.

The charity holds investment property at Divernagh Road, Bessbrook; the rental income from which contributes towards the rental costs of the Animal Hospital.

### *Reserves policy and going concern*

Each year the Trustees review the value of the reserves retained in the form of investments, cash and cash equivalents not held for restricted purposes or designated projects. 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 £778,710 and the Trustees view this 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

The Trustees held an away day towards the end of the financial year to discuss the future development of the charity over the next three years to 2020. This has led to the agreement of:

- An updated Vision, Mission and Values for the charity.
- Strategic Objectives to shape the charity's work in the 3 years to March 2020.
- Key Performance Measures to be achieved by March 2020.
- A revised Staff Structure to deliver the strategy.

The key strategic objectives agreed, effective from 1 April 2017, are:

**I. To consolidate and grow the charity's new business model:**

- Operating an Animal Hospital to provide veterinary care to companion animals and treat injured wildlife.
- Rehoming Service for animals whose owners can no longer look after them because of changed circumstances, of animals seized or where animals have been abandoned.
- Investigation and exposure of organised animal cruelty such as dog fighting, puppy trafficking and wildlife persecution.
- Provision of pet food parcels to charity food banks.
- Promotion of responsible pet ownership and an appreciation of our native wildlife through presentations in schools and community groups and the development of an education programme.
- Lobbying for legislative changes to advance animal welfare.

**II. To strengthen the charity's financial structure by:**

- Reducing its operational dependency on legacy income (gifts in wills);
- Growing other income streams and profit centres which will then release legacy income to be used for development projects.

**III. To be recognised by statutory agencies as a valued and Trusted partner:**

- in the investigation, exposure and criminal prosecution of animal cruelty
- and the promotion of animal welfare.

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

**V. To maintain a robust governance and executive structure to deliver the charity's objectives effectively.**

It was also agreed that steps should be taken in 2017 to purchase the premises at Carnbane in order to protect the investment made by the charity in transforming the premises into a veterinary hospital and animal shelter facility. In addition, this would reduce the charity's annual cash outlay for rent as compared to the level of loan repayments and therefore strengthen its financial position overall.

## 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 10th September 2014. 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 nominee has agreed to join the Board, the Board will pass a resolution to co-opt the new member as a Trustee. Appointment is up to the next AGM at which the Trustee will retire but be eligible for re-election.

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

### **Trustee Induction and Training**

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

### **Arrangements for Setting Pay and Remuneration of Key Management Personnel**

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

Going forward, salaries will be bench marked every three years, subject to the cost of such an exercise not being prohibitive.

### **Organisation Structure and how the Charity makes decisions**

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

Helen Wilson	Chair	6 out of 7
John Wilson	Hon Secretary	7 out of 7
Bronagh Strain	Hon Treasurer	6 out of 7
David Bailey		2 out of 7
Philip Carson		5 out of 7
Michelle Doran		3 out of 7
Tim Kirby		4 out of 7
Denise South		6 out of 7

There is also an Audit & Risk Committee which 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:

Bronagh Strain	Chair	4 out of 4
John Wilson		4 out of 4
David Bailey (resigned May 2016)		0 out of 1
Michelle Doran (appointed September 2016)		2 out of 3

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**

As a result of concerns regarding the management of the charity, the Board of Trustees initiated an independent investigation. The final and detailed report was considered by the Board and steps taken to initiate a disciplinary process. This ultimately led to the dismissal of the Chief Executive on 13 May 2016 on grounds of gross misconduct.

During the year Brendan Mullan acted as Interim Chief Executive on a contract for services basis and was responsible to the Board of Trustees for delivery of the charity's operational objectives.

Colleen Dowdall, Development Manager, held responsibility for day to day operations.

Alan Bolton was appointed as Senior Veterinary Surgeon and Hospital Manager on 31 October, holding responsibility for the delivery of veterinary services.

### **Relationships with Related Parties**

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 18 and 32 to the accounts.

### **Risk management**

The Trustees have a risk management strategy which comprises:

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

The Board has delegated oversight responsibility for risk management to its Audit & Risk Committee. The Audit and Risk Committee reports twice a year to the Board on the charity's risk register.

## **Trustees Responsibilities as to the Financial Statements**

The charity Trustees (who are also the directors of The Ulster Society for the Prevention of Cruelty to Animals for the purposes of company law) are responsible for preparing the Trustees' annual 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 Trustees to prepare accounts for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;



- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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.

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

## Statement as to Disclosure to Auditors


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.

## Auditor

Finegan Gibson Ltd are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Signed by order of the Trustees



Helen Wilson  
Chair



Bronagh Strain  
Hon. Treasurer

26 September 2017

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF USPCA

We have audited the financial statements of The Ulster Society for the Prevention of Cruelty to Animals for the year ended 31 March 2017 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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.

### Respective responsibilities of Trustees and auditor

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out below:

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.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2017 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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; and
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.



**Paul Dolan ACA (Senior Statutory Auditor)**

For and on behalf of  
Finegan Gibson Ltd  
Chartered Accountants and Statutory Auditors  
Causeway Tower  
9 James Street South  
Belfast BT2 8DN  
26 September 2017

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

### 31 MARCH 2017

		Unrestricted funds	2017 Total funds	2016 Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	479,928	479,928	396,842
Charitable activities	6	196,786	196,786	178,261
Other trading income activities	7	50,513	50,513	27,222
Investment income	8	48,136	48,136	45,848
Other income	9	8,835	8,835	14,500
<b>Total income</b>		<b><u>784,198</u></b>	<b><u>784,198</u></b>	<b><u>662,673</u></b>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	10	(53,713)	(53,713)	(39,887)
Investment costs	11	(2,948)	(2,948)	-
Expenditure on charitable activities	12	(909,445)	(909,445)	(1,009,086)
Other expenditure	14	(2,272)	(2,272)	-
<b>Total expenditure</b>		<b><u>(968,378)</u></b>	<b><u>(968,378)</u></b>	<b><u>(1,048,973)</u></b>
Net gains on investments	15	7,462	7,462	-
<b>Net expenditure and net movement in funds</b>		<b><u>(176,718)</u></b>	<b><u>(176,718)</u></b>	<b><u>(386,300)</u></b>
<b>Reconciliation of funds</b>				
Total funds brought forward as previously reported		1,768,635	1,768,635	2,168,583
Prior year adjustment	28	-	-	(13,648)
Total funds brought forward as restated		<u>1,768,635</u>	<u>1,768,635</u>	<u>2,154,935</u>
<b>Total funds carried forward</b>		<b><u>1,591,917</u></b>	<b><u>1,591,917</u></b>	<b><u>1,768,635</u></b>

The notes on page form part of these financial statements.

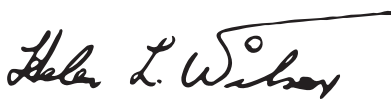
## STATEMENT OF FINANCIAL POSITION

### 31 MARCH 2017

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	19	479,836	577,663
Investments	20	856,459	348,997
		<b>1,336,295</b>	<b>926,660</b>
<b>Current assets</b>			
Stocks		23,563	24,349
Debtors	22	50,349	43,470
Cash at bank and in hand		298,192	919,142
		372,104	986,961
<b>Creditors: amounts falling due within one year</b>	23	109,911	133,860
<b>Net current assets</b>		262,193	853,101
<b>Total assets less current liabilities</b>		1,598,488	1,779,761
<b>Creditors: amounts falling due after more than one year</b>	24	6,571	11,126
<b>Net assets</b>		<u>1,591,917</u>	<u>1,768,635</u>
<b>Funds of the charity</b>			
Unrestricted funds		1,591,917	1,768,635
<b>Total charity funds</b>	26	<u>1,591,917</u>	<u>1,768,635</u>

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

These financial statements were approved by the board of Trustees and authorised for issue on 26 September 2017, and are signed on behalf of the board by:



**Ms H Wilson** (Chair)  
Trustee



**Ms B Strain** (Hon. Treasurer)  
Trustee

## STATEMENT OF CASH FLOWS

### 31 MARCH 2017

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net expenditure	(170,089)	(386,300)
Adjustments for:		
Depreciation of tangible fixed assets	77,339	96,039
Net gains on investments	(14,091)	-
Dividends, interest and rents from investments	(46,846)	(40,435)
Other interest receivable and similar income	(1,290)	(4,368)
Interest payable and similar charges	4,045	11,167
Loss/(gains) on disposal of tangible fixed assets	2,272	(1,000)
Changes in:		
Stocks	786	182,040
Trade and other debtors	(6,879)	17,619
Trade and other creditors	(28,504)	26,295
Cash generated from operations	(183,257)	(98,943)
Interest paid	(4,045)	(11,167)
Interest received	1,290	-
Net cash used in operating activities	<u>(186,012)</u>	<u>(110,110)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	46,846	44,803
Purchase of tangible assets	-	(13,193)
Proceeds from sale of tangible assets	18,216	1,000
Purchases of other investments	(500,000)	-
Net cash (used in)/from investing activities	<u>(434,938)</u>	<u>32,610</u>
<b>Cash flows from financing activities</b>		
Proceeds from borrowings	-	(177,272)
Net cash used in financing activities	<u>-</u>	<u>(177,272)</u>
<b>Net decrease in cash and cash equivalents</b>	(620,950)	(254,772)
<b>Cash and cash equivalents at beginning of year</b>	919,142	1,173,914
<b>Cash and cash equivalents at end of year</b>	<u>298,192</u>	<u>919,142</u>

# NOTES TO THE FINANCIAL STATEMENTS

## 31 MARCH 2017

### 1. General information

The charity is 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

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

### 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.

#### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

#### 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.

#### 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.

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 3. Accounting policies (continued)

- 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.

#### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line 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 2017

#### 3. Accounting policies (continued)

##### Depreciation

Long leasehold property	2% straight line	Fixtures and fittings	10% straight line
Plant and machinery	10% straight line	Motor vehicles	25% straight line

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:

##### Investments

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

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

##### Investment property

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

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

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

##### Impairment of fixed assets

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

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

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

##### Stocks

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

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 3. Accounting policies *(continued)*

##### Finance leases and hire purchase contracts

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

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

#### 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 2017 £	Unrestricted Funds £	Total Funds 2016 £
<b>Donations</b>				
Donations	96,467	96,467	127,673	127,673
<b>Legacies</b>				
Legacies	381,416	381,416	268,989	268,989
<b>Subscriptions</b>				
Subscriptions	2,045	2,045	180	180
	<u>479,928</u>	<u>479,928</u>	<u>396,842</u>	<u>396,842</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2017 £</b>	Unrestricted Funds £	Total Funds 2016 £
Veterinary services	196,786	196,786	178,261	178,261

#### 7. Other trading income activities

	Unrestricted Funds £	<b>Total Funds 2017 £</b>	Unrestricted Funds £	Total Funds 2016 £
Shop sales	31,069	31,069	27,222	27,222
Grooming	19,444	19,444	-	-
	<u>50,513</u>	<u>50,513</u>	<u>27,222</u>	<u>27,222</u>

#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2017 £</b>	Unrestricted Funds £	Total Funds 2016 £
Income from investment properties	40,787	40,787	40,891	40,891
Income from listed investments	6,059	6,059	-	-
Bank interest and dividends	1,290	1,290	4,957	4,957
	<u>48,136</u>	<u>48,136</u>	<u>45,848</u>	<u>45,848</u>

#### 9. Other income

	Unrestricted Funds £	<b>Total Funds 2017 £</b>	Unrestricted Funds £	Total Funds 2016 £
Gain on disposal of tangible fixed assets held for charity's own use	-	-	1,000	1,000
Other income	8,835	8,835	13,500	13,500
	<u>8,835</u>	<u>8,835</u>	<u>14,500</u>	<u>14,500</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Wages and salaries	17,392	17,392	-	-
Employer's NIC	877	877	-	-
Rent and rates	8,365	8,365	5,339	5,339
Light & heat	1,252	1,252	925	925
Telephone	67	67	612	612
Shop expenditure	21,944	21,944	20,952	20,952
Grooming services	3,816	3,816	12,059	12,059
	<u>53,713</u>	<u>53,713</u>	<u>39,887</u>	<u>39,887</u>

#### 11. Investment costs

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Premises expenses - Bessbrook	<u>2,948</u>	<u>2,948</u>	<u>-</u>	<u>-</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2017 £	Total fund 2016 £
Prevention of cruelty and relief of suffering	688,548	55,191	743,739	842,753
Governance costs	-	165,706	165,706	166,333
	<u>688,548</u>	<u>220,897</u>	<u>909,445</u>	<u>1,009,086</u>

#### 13. Analysis of support costs

	Prevention of cruelty and relief of suffering £	Total 2017 £	Total 2016 £
Staff costs	14,208	14,208	113,207
Premises	25,831	25,831	21,329
Communications and IT	336	336	424
General office	10,660	10,660	14,242
Governance costs	162,406	162,406	166,333
	<u>213,441</u>	<u>213,441</u>	<u>315,535</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 14. Other expenditure

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Loss on disposal of tangible fixed assets held for charity's own use	2,272	2,272	-	-

#### 15. Net gains on investments

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Gains/(losses) on listed investments	7,462	7,462	-	-

#### 16. Net expenditure

Net expenditure is stated after charging/(crediting):

	2017 £	2016 £
Depreciation of tangible fixed assets	77,339	93,139
Loss/(gains) on disposal of tangible fixed assets	2,272	(1,000)
Foreign exchange differences	274	-
Fees payable for the audit of the financial statements	5,097	7,250

#### 17. Staff costs

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

	2017 £	2016 £
Wages and salaries	218,268	247,326
Social security costs	14,551	22,751
Other employee benefits	20,172	-
	<u>252,991</u>	<u>270,077</u>

The average head count of employees during the year was 9 (2016: 8).

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

	2017 No.	2016 No.
£80,000 to £89,999	-	1

#### 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 £52,190 (2016: £129,003).

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 18. Trustee remuneration and expenses

The charity Trustees were not paid or received any other benefits from employment with the Charity in the year (2016: £nil).

They were reimbursed travel expenses during the year totalling £1,653 (2016: £3,388).

#### 19. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Total £
Cost					
At 1 April 2016	499,524	254,524	454,951	64,623	1,273,622
Disposals	-	(139,258)	(109,524)	(40,803)	(289,585)
At 31 March 2017	<u>499,524</u>	<u>115,266</u>	<u>345,427</u>	<u>23,820</u>	<u>984,037</u>
Depreciation					
At 1 April 2016	171,677	204,024	265,923	54,335	695,959
Charge for the year	34,966	8,620	33,753	-	77,339
Disposals	-	(135,990)	(102,592)	(30,515)	(269,097)
At 31 March 2017	<u>206,643</u>	<u>76,654</u>	<u>197,084</u>	<u>23,820</u>	<u>504,201</u>
Carrying amount					
At 31 March 2017	292,881	38,612	148,343	-	479,836
At 31 March 2016	<u>327,847</u>	<u>50,500</u>	<u>189,028</u>	<u>10,288</u>	<u>577,663</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 20. Investments

	<b>Listed investments</b>	<b>Investment properties</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost or valuation			
At 1 April 2016	8,997	340,000	348,997
Additions	500,000	–	500,000
Fair value movements	7,462	–	7,462
At 31 March 2017	<u>516,459</u>	<u>340,000</u>	<u>856,459</u>
Impairment			
At 1 April 2016 and 31 March 2017			–
Carrying amount			
At 31 March 2017	<u>516,459</u>	<u>340,000</u>	<u>856,459</u>
At 31 March 2016	<u>8,997</u>	<u>340,000</u>	<u>348,997</u>

All investments shown above are held at valuation.

#### Investment properties

The investment property at Divernagh Road, Bessbrook is held at cost.

#### Financial assets held at fair value

The listed investments are held at market value.

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 21. Stocks

	<b>2017</b>	2016
	<b>£</b>	£
Raw materials and consumables	23,563	24,349

#### 22. Debtors

	<b>2017</b>	2016
	<b>£</b>	£
Trade debtors	14,389	12,537
Other debtors	35,960	30,933
	<u>50,349</u>	<u>43,470</u>

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

	<b>2017</b>	2016
	<b>£</b>	£
Trade creditors	46,907	58,503
Social security and other taxes	4,834	6,949
Net wages	1,355	1,639
Other creditors	56,815	66,769
	<u>109,911</u>	<u>133,860</u>

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

	<b>2017</b>	2016
	<b>£</b>	£
Other creditors	6,571	11,126

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

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

	<b>2017</b>	2016
	<b>£</b>	£
Not later than 1 year	3,669	14,273
Later than 1 year and not later than 5 years	6,571	11,126
	<u>10,240</u>	<u>25,399</u>



## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 26. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2016	Income	Expenditure	Gains and losses	At 31 March 2017
	£	£	£	£	£
General funds	<u>1,768,635</u>	<u>784,198</u>	<u>(968,378)</u>	<u>7,462</u>	<u>1,591,917</u>

There are no restricted income funds held by the charity.

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

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	479,836	479,836
Investments	856,459	856,459
Current assets	372,104	372,104
Creditors less than 1 year	(109,911)	(109,911)
Creditors greater than 1 year	(6,571)	(6,571)
<b>Net assets</b>	<u>1,591,917</u>	<u>1,591,917</u>

#### 28. Prior year adjustments

The unrestricted fund balance brought forward at 1st April 2016 has been adjusted to reflect a payment due to HMRC for an overclaim of VAT from prior periods. Brought forward unrestricted reserves have been reduced by £13,648 and brought forward creditors have been increased by this amount.

#### 29. Operating lease commitments

	2017 £	2016 £
Not later than 1 year	24,794	42,000
Later than 1 year and not later than 5 years	–	290,500
Later than 5 years	–	329,000
	<u>24,794</u>	<u>661,500</u>

#### 30. Contingencies

At the date of signing the accounts there is ongoing litigation with regard the employment and dismissal of the former Chief Executive. The charity may incur costs in the future in this regard which cannot be quantified at this time.

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2017

#### 31. Post balance sheet events

At the end of July 2017 USPCA purchased the building which they occupied at Carnbane Industrial Estate for £760,000 (exclusive of VAT).

#### 32. Related parties

	Transaction value		Balance owed by/(owed to)	
	2017	2016	2017	2016
	£	£	£	£
Michelle Doran	120	175	-	-
David Wilson	<u>10,040</u>	<u>14,600</u>	<u>680</u>	<u>1,260</u>

David Wilson is the husband of Helen Wilson (director of USPCA) and a former company secretary of USPCA. During the year he provided public relations services to the USPCA through his company Marine Media (NI) Ltd to the value of £10,040 (2016: £14,600). At 31st March 2017, his company was owed £680 (31 March 2016: £1,260). All transactions were conducted on normal commercial terms and negotiated on an arm's length basis.

Michelle Doran is a director of USPCA. During the year she provided health and safety audit services to the USPCA through MSafe NI to the value of £120. All transactions were conducted on normal commercial terms and negotiated on an arm's length basis.



## 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 US 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.

### Thank you

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

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

NI Charity Number. NIC1027554.



## VISION

“A society where all animals are respected, not exposed to cruelty and free of unnecessary suffering.”

## MISSION

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

## VALUES

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

The USPCA staff and volunteers are **passionate, committed** and **uncompromising** in their support of animal welfare and the relief of animal suffering.

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