



USPCA

PROTECTING ALL ANIMALS ESTD 1836



**ANNUAL
REPORT**

31 March 2019



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.



FOREWORD

It has been my privilege to Chair the Board of Trustees of the Ulster Society for Prevention of Cruelty to Animals throughout the period covered by this report, a year marked by progress on many fronts.

The Board members are a collective of individuals whose diverse talents are focussed on delivering a common objective “The Advancement of Animal Welfare”. It is my belief the positive financial results and progress reported for year ended 31st March 2019 stem from their informed decisions.

- The standards of governance now in place are exemplary.
- The contribution of the Animal Hospital and Veterinary Voucher Scheme to the “Relief of Animal Suffering” is progressing year on year.
- Our provision of Pet Food Packs through the Trussel Trust Foodbank Network across NI is expanding in line with need.
- Increasing numbers of Schools and Community Groups are welcoming the USPCA Outreach Programme. An initiative whose purpose is to encourage Responsible Pet Ownership.
- The Charity investigates and highlights issues such as ‘Wildlife Persecution’, ‘Puppy Farming’ and their ‘Illegal Trafficking’.
- The USPCA continues to rescue, rehabilitate and re-home or release both pets and wildlife.

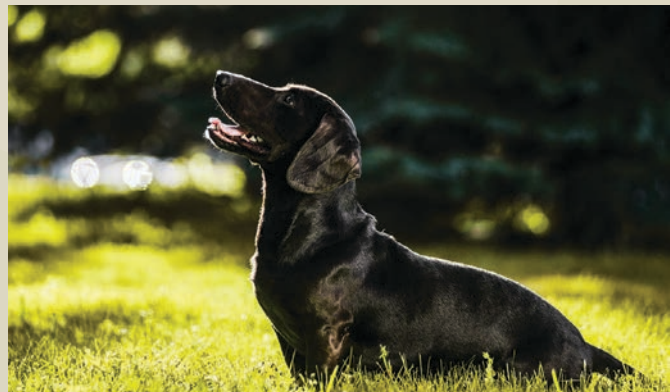
These and our many other achievements rely entirely on the generosity of donors and the amazing efforts of our fundraisers and volunteers.

It has been my privilege to occupy the Chair through challenging times. The current Board have addressed and remedied every historic shortcoming and the results of their decisions are evident.

I wish to record my appreciation of their unwavering commitment. I am grateful for their time and efforts and that of our dedicated and talented staff, amazing volunteers and loyal members.

With your support I can take my leave of the Chair with the USPCA in safe and caring hands.

Helen Wilson
Chair





USPCA

PROTECTING ALL ANIMALS EST^d 1836





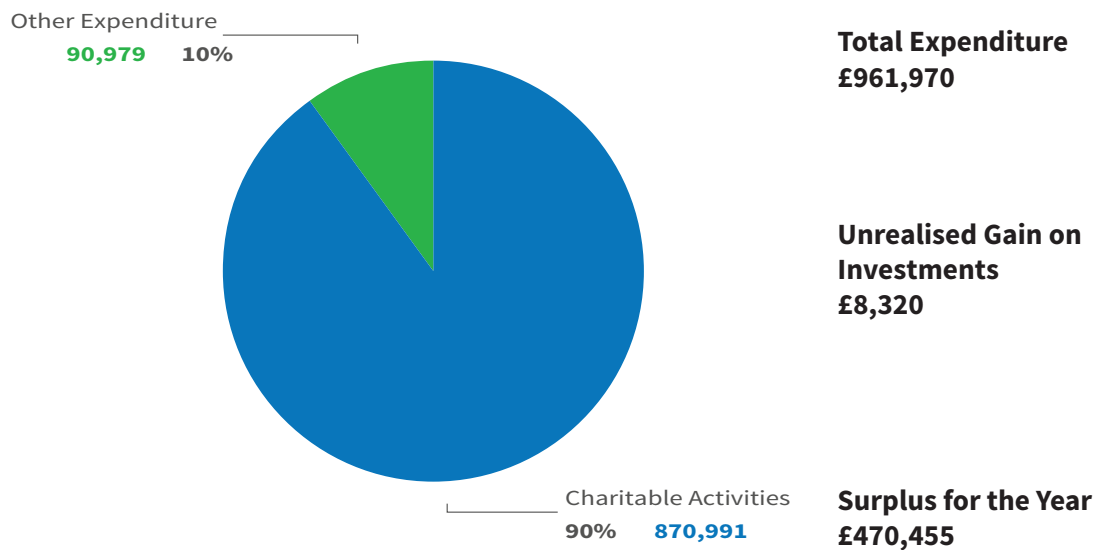
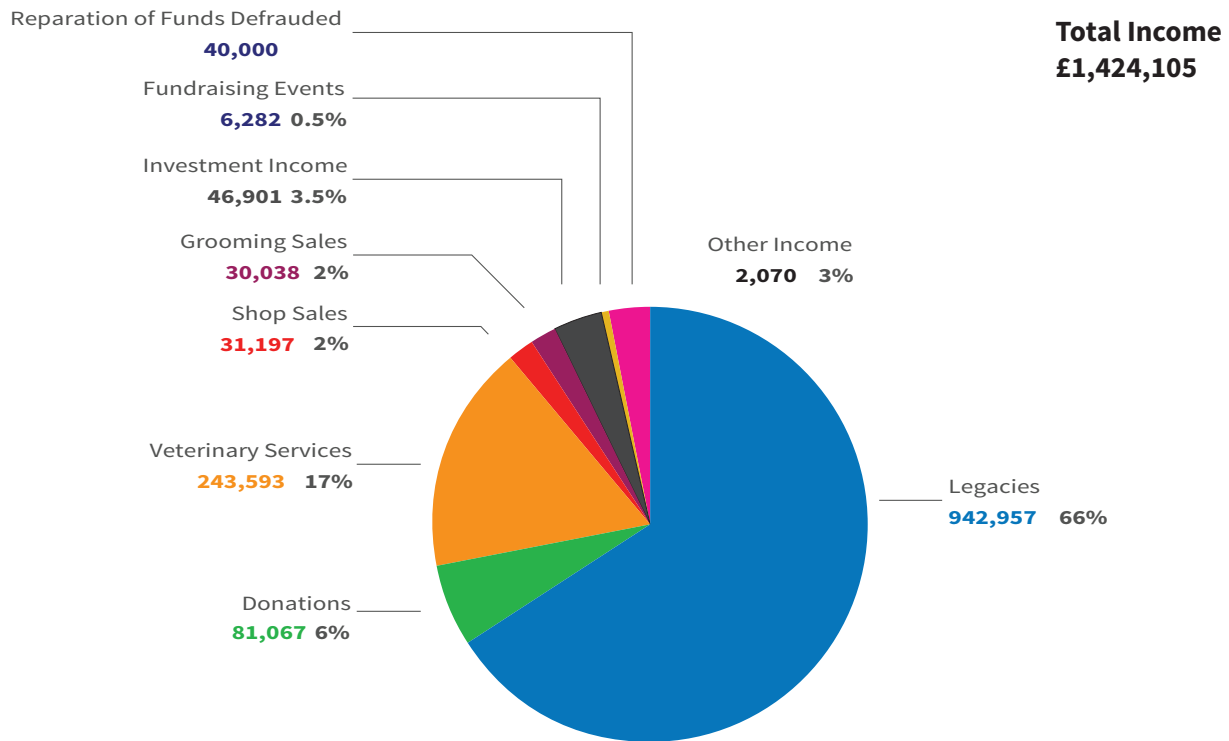
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THE YEAR AT A GLANCE

Finance

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



**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: **5673 cases treated.**



Companion Animal Food Parcel

- 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 **2365**



Animal Rescues

- Wildlife rescues undertaken: **45**
- Relief of suffering/rescues through veterinary voucher scheme: **450**



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. Completion of investigation into badger baiting in East Antrim, leading to seizure of dogs and equipment by PSNI.



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 233**



Schools and Community Outreach

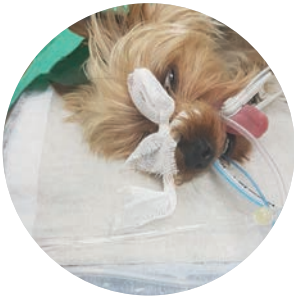
- Promoting responsible pet ownership and an appreciation of our native wildlife
- Outreach Education Visits **35**

THE YEAR AT A GLANCE

Animal Hospital



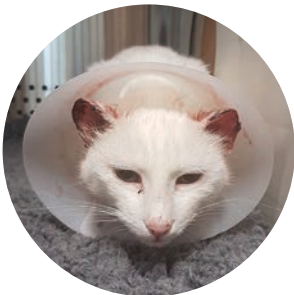
Baby hedgehogs receiving health check.



Yorkie under anesthetic before leg operation.



Rabbit recovering after being neutered.



Snowy recovering after ear operation.



Kitten being health checked.

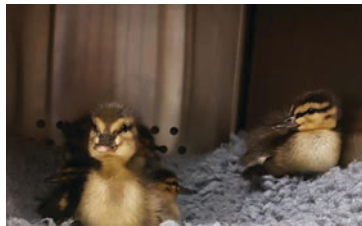
Animal Rescues



Badger who was rescued from Strangford Lough.



Buzzard release in Bessbrook Co. Armagh

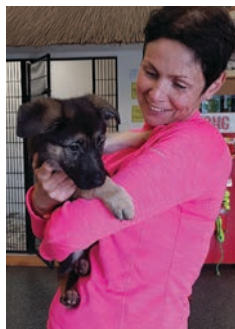


Ducklings recovering at the animal hospital.

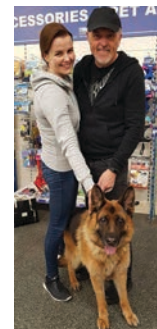


Badly burned pigeon arriving at the centre.

Rehoming Some of our Happy Tails



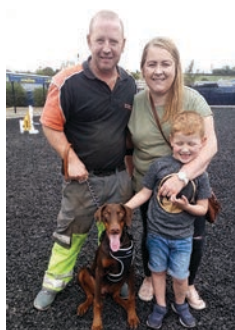
German Sheppard puppy.



Sam.



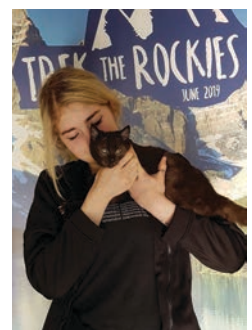
Jess.



Pierce.



Tabby kitten.



Blackkitten.

GALLERY

Community Support



Rathfriland Motorcycle Club's annual pet food donation.



Jollyes Newry donates Christmas dinners for USPCA rescue animals.



Newry Rugby Club raises funds for USPCA.

Events



Open Day 2018



Abseil down Belfast Castle



Cuilcagh Charity Walk



Halloween Dog Walk



Santa Paws 2018



Spring Tea Party

Outreach Programme



Banbridge senior citizens club



Kidz Patch Playschool Lurgan



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 2019.

Reference and Administration Details

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

Charity registration number: NIC102755

Company registration number: NI000258

Principal office and registered Office: Unit 6
Carnbane Industrial Estate
Newry BT35 6QH

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

Bankers Danske Bank Portadown Finance Centre, 45-48 High Street, Portadown, BT62 1LB
First Trust, 42-44 Hill Street, Newry, BT34 1AU
Ulster Bank, 86 Hill Street, Newry, BT34 1YB

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

The trustees

H Wilson (Chair)

J Wilson (Hon. Secretary)

B Strain (Hon. Treasurer) (Resigned 15 September 2018)

P Kearney (Hon. Treasurer) (Appointed 24 November 2018)

P Carson (Resigned 19 November 2018)

J Farrell (Appointed 10 August 2018)

T Kirby (Resigned 5 April 2019)

G McCoubrey (Appointed 3 April 2019)

E McCrory (Appointed 24 April 2018)

D South (Resigned 5 April 2019)

Structure, governance and management

Legal Status

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

Governing Document

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

Charitable Status

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

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

Appointment of Trustees

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

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

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

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

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

Trustee Induction and Training

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

Arrangements for Setting Pay and Remuneration of Key Management Personnel

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

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

Organisation structure and how charity makes decisions

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

Helen Wilson	Chair	5 out of 5
John Wilson	Hon Secretary	5 out of 5
Bronagh Strain	Hon Treasurer	5 out of 5
Paul Kearney	Hon Treasurer	3 out of 3
Philip Carson		0 out of 2
John Farrell		1 out of 4
Tim Kirby		3 out of 5
Elaine McCrory		5 out of 5
Denise South		3 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 three occasions during the year. Attendance at meetings was as follows:

Bronagh Strain	Chair	2 out of 2
Paul Kearney	Chair	2 out of 2
Elaine McCrory		4 out of 4
John Wilson		4 out of 4

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

Helen Wilson	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 the Social Rehoming service, marketing, and income generation through fundraising and the development of tradeable services.

Andrew Groves, Senior Veterinary Surgeon, held responsibility for the delivery of veterinary services.

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 19 and 32 to the accounts.

Risk Management

The trustees have a risk management strategy which comprises:

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

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

Objectives and activities

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

1. The advancement of animal welfare.

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

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

In furtherance of this object, the USPCA:

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

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

In furtherance of this object, the USPCA:

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

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

In furtherance of this object, the USPCA:

- Treats domestic companion animals in need of veterinary care at the Animal Hospital.
- Provides temporary accommodation for companion animals whose owners become incapacitated through ill health or other personal circumstances and houses the animals until long term arrangements for their future are in place.
- Treats suffering wildlife prior to re-introduction to their natural environment.
- In partnership with the Trussell Trust, 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 the Prevention of Cruelty to Animals (USPCA) is the second oldest Animal Welfare Charity in the world, founded in 1836. In furtherance of its charitable objectives in the year to 31 March 2019 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.



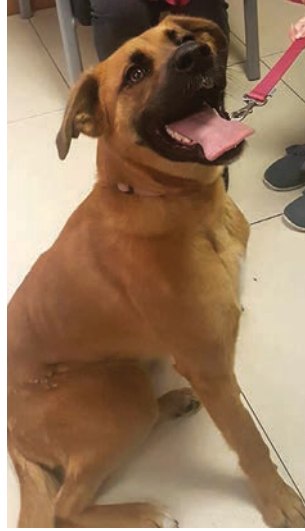
THESE SICK KITTENS WERE FOUND ABANDONED IN A BOX AND TAKEN TO OUR CENTRE. THANKFULLY AFTER VETERINARY TREATMENT & CARE THEY WERE ABLE TO BE REHOMED.

Animal Rescues

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



THIS FEMALE SWAN WAS RESCUED AFTER CATCHING HER NECK IN BARBED WIRE ALONG THE TOWPATH IN POYNTZPASS CO. ARMAGH. SHE WAS TAKEN TO THE ANIMAL HOSPITAL, TREATED AND RELEASED SAFELY BACK TO HER THREE CYGNETS.



PIPER WAS ADMITTED INTO THE USPCA ANIMAL HOSPITAL SUFFERING LIFE THREATENING NEGLECT. A COMBINATION OF VETERINARY AND ANIMAL CARE EXPERTISE BOOSTED BY COMPASSION WAS NEEDED TO RESTORE HIS PHYSICAL HEALTH AND REPAIR HIS TRUST IN HUMANITY. HE WAS NURTURED BACK TO FULL HEALTH AND IS SETTLED IN A NEW CARING HOME.

Animal Rehoming

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

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

Animal Cruelty Investigations

The USPCA carries out investigations into "organised animal cruelty" - serious welfare abuses that often take place well away from the public view. The Charity defines organised animal cruelty as:

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

Over the past year our investigations have had two principal focuses - the illegal trafficking of pups from the Republic of Ireland, through Northern Ireland and on into Great Britain; and badger baiting.

The USPCA is a key member of Operation Delphin, a multi-agency initiative whose objective is to detect and disrupt the illegal trafficking of pups. Working with our partners in the ISPCA, DSPCA, SSPCA, RSPCA, HMRC and the port authorities, pups have been seized and the trade disrupted.

Despite badgers being passive, nocturnal animals and their setts being fully protected by law, they are still being targeted relentlessly by criminal gangs who roam our countryside at will. The USPCA and the NI Badger Group receive reports of such activity from across the province and these provide a clear picture of the shocking scale of this abuse. The badgers are snared or cage trapped for clandestine baiting contests held at secret locations and are also dug from their setts or lamped when foraging to satisfy the blood lust of these criminals. The dogs they employ to corner and capture badgers inevitably endure merciless suffering with lower jaws commonly rent asunder. Other flesh wounds are crudely stitched without any veterinary expertise and dogs that fail to meet expectations are themselves slaughtered without mercy. The USPCA investigated such criminal activity in East Antrim, leading to house searches and the seizure of baiting equipment and dogs. Court proceedings will follow.



PICTURED WITH HEAD NURSE, SINEAD GRIKSAS ARE SOME OF THE PUPPIES THAT WERE TAKEN IN TO USPCA CARE AFTER BEING SEIZED AS PART OF OPERATION DELPHIN IN MAY 2018. UNFORTUNATELY SOME OF THE PUPS PASSED AWAY DUE TO ILLNESS. OTHER PUPPIES WERE TREATED SUCCESSFULLY AND REHOMED TO LOVING FAMILIES AFTER THE SEIZURE.

Animal Welfare Advocacy



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

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 issue continues to advocate a limited cull of badgers in areas with a high incidence of bTB. The USPCA is clear that the case has not been made for such action. The badger and its habitat are protected and must remain so. The Trap, Vaccinate, Release programme in Northern Ireland has now finished and we are of the view that its results should be given due consideration. This is a science based project which will produce meaningful results in assessing the impact of badgers on the spread of bTB.

The Charity remains a full member of Eurogroup for Animals, a Brussels based organisation that seeks to influence Animal Welfare Legislation at an EU level. Its many successes are now evident in the laws governing the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the

international trade in companion animals. With the UK committed to leave the EU, it is imperative that we ensure our animals are not denied hard won gains. To this end, the Charity is a member of the Eurogroup Brexit and Animals Task Force which is highlighting the key animal welfare issues which must be addressed in any Brexit agreement.

The Charity has written to the main political parties and relevant Permanent Secretaries with regard the introduction in Northern Ireland of Finn's Law (additional protection in law for service animals) and Lucy's Law (ban on 3rd party sale of puppies and kittens under 6 months old), both of which have now been or are about to be adopted as law in all other parts of the UK. Unfortunately, in the absence of the Assembly, it is difficult to make any progress on these matters.

The Charity has also called for the introduction of a Banned Offenders Register, similar to the Sex Offenders Register but for animal welfare abuse. Such a resource would assist responsible pet retailers and re-homing charities when verifying the suitability of those wishing to acquire companion animals. Northern Ireland's laws with regard cruelty to animals have been strengthened in recent years and the USPCA welcomes this development, including bans being imposed on convicted offenders, however, such bans are relatively worthless in the absence of a Register of Banned Offenders. Currently, offenders can be banned by the Courts one week and the following week acquire animals again. Recent court cases are evidence of this.

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.

PICTURED IS USPCA DEVELOPMENT MANAGER COLLEEN TINNELLY DELIVERING PET FOOD PARCELS TO THE SOUTH BELFAST FOOD BANK.



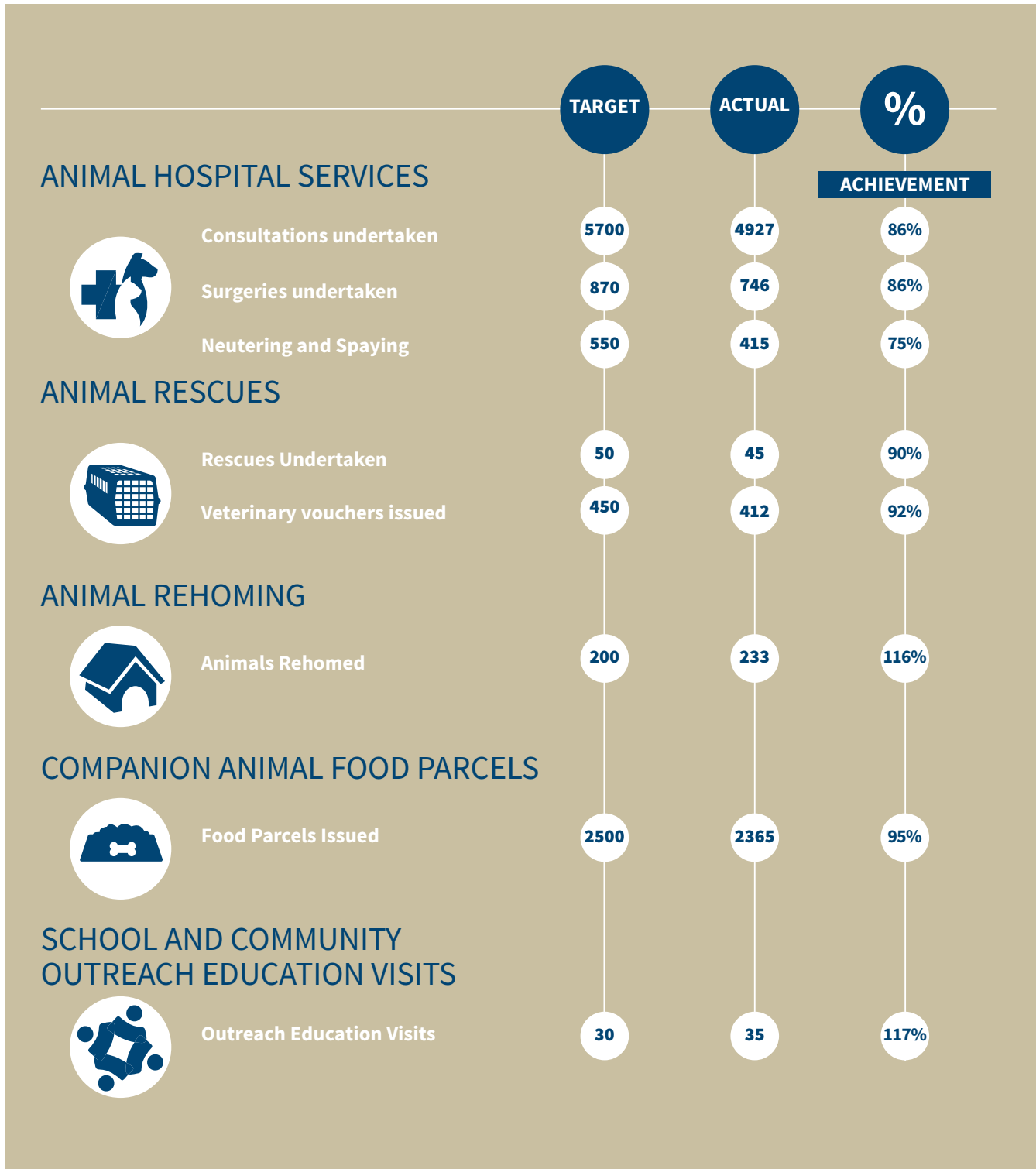
Schools & Community Outreach Education Programme

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

SARAH LOUGHRAN ALONG WITH L2 ANIMAL MANAGEMENT STUDENTS FROM NORTHERN REGIONAL COLLEGE.

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.



LEGACY BEQUESTS

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

Late Mary Smith – Belfast
 Late John Crawford – Belfast
 Late Roy Smith – Lisburn
 Late Elizabeth Hamill – Belfast
 Late Gaye Kane – Belfast
 Late Margaret Rountree Napier – Belfast
 Late Mary E Hamilton – Co Tyrone
 Late Dorothy Kirkland – Warrenpoint
 Late Susan Trenier – Donaghadee
 Late Norma Bleakly – Belfast
 Late Edward Godfrey Lindsay – Bangor
 Late Archibald Thomas Tweddle – Ballyclare
 Late Eileen Irwin – Belfast
 Late Helen Rachel Lundy – Bangor

Late Anne Winifred Crooks – Belfast
 Late Edward Kirkpatrick – Belfast
 Late Vera Gamble – Lisburn
 Late George Bates – Antrim
 Late Anne Bingham Lawlor – Belfast
 Late Geraldine Frances Harkness – Omagh
 Late John Hoey – Ballymena
 Late William Herbert Baird – Belfast
 Late Mary Elizabeth Irwin – Limavady
 Late Keith Bradford – Downpatrick
 Late Elizabeth Jess – Belfast
 Late Mary Isabel Chambers – Londonderry
 Late Emily Burrell – Belfast



Pet Pledge

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

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

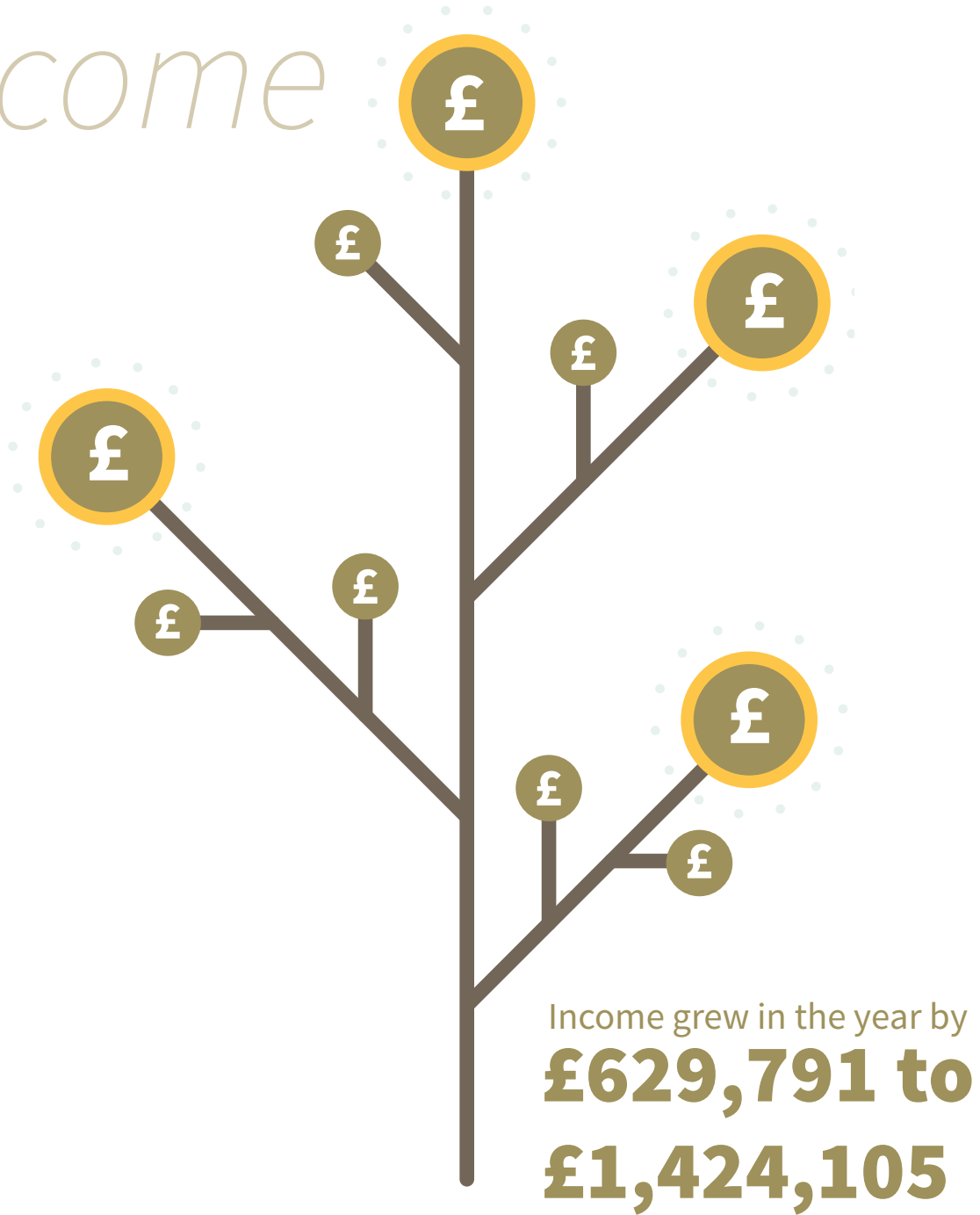
USPCA
PROTECTING ALL ANIMALS ESTD 1826

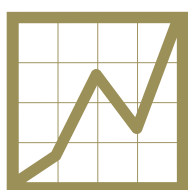
Pet Pledge
REGISTERED WITH
FUNDRAISING
REGULATOR

Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2019 of £470,455 compared to a loss of £148,137 in 2018.

Income





Financial Position

The Charity's financial position remains healthy with total funds of **£1,914,235** of which **£1,066,763** is committed in fixed assets.

Cash at bank rose by over £500,000 during the year and post the year end the Trustees placed a further £500,000 in a mixed investment fund with Davy Stockbrokers in order to protect the value of these reserves. In light of the level of reserves, the Trustees have set aside £500,000 to a designated fund for the development of the Charity's services across Northern Ireland.

Income

Income grew in the year by £629,791 to £1,424,105.

This significant growth in income in the year is largely attributable to legacies which remain vital to the Charity's delivery of its animal welfare services. Given that the Charity's annual income is susceptible to fluctuations in the level of such gifts, the Charity is actively developing its other income streams. In this regard, it is encouraging to note increases in Veterinary Service income of £7,000, Grooming income of £3,000 and income from fundraising events of £6,000.

A one off payment of £40,000 was received from former Chief Executive, Stephen Philpott, in reparation of funds defrauded from the Charity.

Expenditure

Expenditure in the year increased by £25,136 to £961,970.

It is pleasing to highlight that expenditure on charitable activities increased by just under £32,000 during the year.

Increases in other non-charitable activity expenditure such as repairs to buildings at our Bessbrook site of £24,000 and a loss of £13,000 on the disposal of redundant fixed assets were offset by a reduction in trading activity costs of circa £40,000.

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 balanced approach to portfolio management. The fund manager has been selected on the basis of competency and value for money, and the appointment is subject to regular review.

At the year end the Charity held investments in low risk equities to the value of £362,682. The Charity also held a number of shares in listed companies (previous legacies received) of £7,372.

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

Reserves policy and going concern

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

The present level of free reserves is £1,028,421 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 have approved a strategic plan for the Charity up to March 2020 which outlines the following objectives:

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.

Next year 2019-20 the Charity will:

- Aim for a 20% 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.
- Expand its Veterinary Services capacity. The proposed improvements are:
 - New operating theatre
 - Second consultation room
 - New larger kennel facilities

This expansion will increase the availability of surgical and consultation appointments. It will also enable the veterinary surgical team to grow the referral work from other veterinary practices supporting those customers who are eligible for the charitable discount scheme.

- Continue to develop its new income streams and so reduce its operational dependency on legacy income.
- Develop new sources of fundraising income which will include the opening of our first charity store in Banbridge, a focus on schools fundraising linked to our education programme and the re-establishment of street collections and collection boxes in shops.

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 25 September 2019 and signed on behalf of the board of trustees by:



Helen Wilson (Chair)
Trustee



Paul Kearney (Hon. Treasurer)
Trustee

Independent Auditor's Report to the Members of USPCA

Opinion

We have audited the financial statements of The Ulster Society for Prevention of Cruelty to Animals (the 'charity') for the year ended 31 March 2019 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).

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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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



Paul Dolan FCA (Senior Statutory Auditor)
For and on behalf of
Finegan Gibson Ltd
Chartered accountant & statutory auditor
Causeway Tower
9 James Street South
Belfast BT2 8DN
25 September 2019

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) 31 MARCH 2019

		Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	1,024,024	–	1,024,024	387,103
Charitable activities	6	243,593	–	243,593	236,484
Other trading income activities	7	67,517	–	67,517	123,741
Investment income	8	46,901	–	46,901	45,708
Other income	9	42,070	–	42,070	1,278
Total income		<u>1,424,105</u>	<u>–</u>	<u>1,424,105</u>	<u>794,314</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	53,044	–	53,044	92,923
Investment costs	11	24,893	–	24,893	4,336
Expenditure on charitable activities	12	870,991	–	870,991	838,985
Other expenditure	15	13,042	–	13,042	590
Total expenditure		<u>961,970</u>	<u>–</u>	<u>961,970</u>	<u>936,834</u>
Net (losses)/gains on investments	16	8,320	–	8,320	(5,617)
Net expenditure and net movement in funds		<u>470,455</u>	<u>–</u>	<u>470,455</u>	<u>(148,137)</u>
Reconciliation of funds					
Total funds brought forward		1,440,780	3,000	1,443,780	1,591,917
Total funds carried forward		<u>1,911,235</u>	<u>3,000</u>	<u>1,914,235</u>	<u>1,443,780</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 ACTIVITIES

31 MARCH 2019

		2019 £	2018 £
Fixed assets			
Tangible fixed assets	20	1,066,763	1,166,102
Investments	21	710,054	751,339
		<u>1,776,817</u>	<u>1,917,441</u>
Current assets			
Stocks	22	28,946	28,047
Debtors	23	20,768	27,247
Cash at bank and in hand		718,769	175,907
		<u>768,483</u>	<u>231,201</u>
Creditors: amounts falling due within one year	24	<u>110,116</u>	<u>128,045</u>
Net current assets		<u>658,367</u>	<u>103,15</u>
Total assets less current liabilities		2,435,184	2,020,597
Creditors: amounts falling due after more than one year	25	<u>520,949</u>	<u>576,817</u>
Net assets		<u>1,914,235</u>	<u>1,443,780</u>
Funds of the charity			
Restricted funds		3,000	3,000
Unrestricted funds		1,911,235	1,440,780
Total charity funds	29	<u>1,914,235</u>	<u>1,443,780</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 25 September 2019, and are signed on behalf of the board by:



Helen Wilson (Chair)
Trustee



Paul Kearney (Hon. Treasurer)
Trustee

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

STATEMENT OF CASH FLOWS

31 MARCH 2019

	2019 £	2018 £
Cash flows from operating activities		
Net income/(expenditure)	470,455	(148,137)
<i>Adjustments for:</i> Depreciation of tangible fixed assets	97,188	92,830
Net gains/(losses) on investments	(8,320)	5,617
Dividends, interest and rents from investments	(44,894)	(44,502)
Other interest receivable and similar income	(2,007)	(1,206)
Interest payable and similar charges	25,670	19,528
Loss on disposal of tangible fixed assets	13,042	590
Accrued income	–	(18,620)
<i>Changes in:</i>		
Stocks	(899)	(4,484)
Trade and other debtors	6,479	23,102
Trade and other creditors	(35,368)	19,628
Cash generated from operations	521,346	(55,654)
Interest paid	(25,670)	(19,528)
Interest received	2,007	1,206
Net cash from/(used in) operating activities	497,683	(73,976)
Cash flows from investing activities		
Dividends, interest and rents from investments	44,894	44,502
Purchase of tangible assets	(12,889)	(792,586)
Proceeds from sale of tangible assets	2,000	13,490
Purchases of other investments	(50,000)	(351)
Proceeds from sale of other investments	100,000	99,854
Other investing cash flow adjustment	(395)	–
Net cash from/(used in) investing activities	83,610	(635,091)
Cash flows from financing activities		
Proceeds from borrowings	–	584,793
Repayments of borrowings	(31,411)	–
Payments of finance lease liabilities	(7,020)	1,989
Net cash (used in)/from financing activities	(38,431)	586,782
Net increase/(decrease) in cash and cash equivalents	542,862	(122,285)
Cash and cash equivalents at beginning of year	175,907	298,192
Cash and cash equivalents at end of year	718,769	175,907

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

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

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.

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.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

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 2019

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
Motor vehicles	25% straight line
Computer equipment	20% straight line

Investments

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

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

Investment property

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

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

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

Impairment of fixed assets

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2018

Stocks

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

Finance leases and hire purchase contracts

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

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

Defined contribution plans

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

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

4. Limited by guarantee

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Donations			
Donations	78,817	–	78,817
Legacies			
Legacies	942,957	–	942,957
Subscriptions			
Subscriptions	2,250	–	2,250
	<u>1,024,024</u>	<u>–</u>	<u>1,024,024</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£
Donations			
Donations	77,531	3,000	80,531
Legacies			
Legacies	304,682	–	304,682
Subscriptions			
Subscriptions	1,890	–	1,890
	<u>384,103</u>	<u>3,000</u>	<u>387,103</u>

6. Charitable activities

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Veterinary services	<u>243,593</u>	<u>243,593</u>	<u>236,484</u>	<u>236,484</u>

7. Other trading income activities

	Unrestricted Funds	Total Funds 2019	Unrestricted Funds	Total Funds 2018
	£	£	£	£
Fundraising events	6,282	6,282	–	–
Pet supplies shop sales	31,197	31,197	31,852	31,852
Grooming	30,038	30,038	23,138	23,138
Trek Sri Lanka	–	–	68,751	68,751
	<u>67,517</u>	<u>67,517</u>	<u>123,741</u>	<u>123,741</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

8. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Income from investment properties	42,559	42,559	40,486	40,486
Income from listed investments	2,335	2,335	4,016	4,016
Bank interest and dividends	2,007	2,007	1,206	1,206
	<u>46,901</u>	<u>46,901</u>	<u>45,708</u>	<u>45,708</u>

9. Other income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Other income	<u>42,070</u>	<u>42,070</u>	<u>1,278</u>	<u>1,278</u>

Other income in 2019 includes a payment of £40,000 from Stephen Philpott in reparation of funds defrauded from the Charity.

10. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Wages and salaries	28,299	28,299	21,159	21,159
Employer's NIC	773	773	621	621
Rent and rates	154	154	974	974
Light & heat	1,021	1,021	1,407	1,407
Shop expenditure	20,151	20,151	18,635	18,635
Grooming services	2,646	2,646	-	-
Trek Sri Lanka Expenditure	-	-	50,127	50,127
	<u>53,044</u>	<u>53,044</u>	<u>92,923</u>	<u>92,923</u>

11. Investment costs

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Premises expenses - Bessbrook	23,549	23,549	1,324	1,324
Stockbroker Fees	1,344	1,344	3,012	3,012
	<u>24,893</u>	<u>24,893</u>	<u>4,336</u>	<u>4,336</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Prevention of cruelty and relief of suffering	742,071	67,130	809,201	763,540
Governance costs	–	61,790	61,790	75,445
	<u>742,071</u>	<u>128,920</u>	<u>870,991</u>	<u>838,985</u>

13. Analysis of expenditure on charitable activities

	2019 £	2018 £
Prevention of cruelty and relief of suffering		
<i>Activities undertaken directly</i>		
Wages & salaries	327,751	298,536
Employer's NIC	28,656	18,926
Employer Pension	11,556	5,229
Rent & rates	612	22,716
Light & heat	13,658	14,635
Motor & travel costs	18,974	17,363
Telephone	7,542	5,621
Depreciation	97,188	92,830
Hire purchase charges	1,034	569
Veterinarian fees & medicines	169,946	166,269
Publicity, fundraising and support	28,568	23,186
Direct charitable investigations	28,540	28,063
Subscriptions	5,544	5,795
Recruitment expenses	1,459	6,182
General expenses	1,043	1,626
	<u>742,071</u>	<u>707,546</u>
<i>Support costs</i>		
Wages & salaries	18,614	15,406
Employer's NIC	–	996
Rent & rates	32	1,195
Light & heat	719	770
Repairs & maintenance	13,712	8,710
Insurance	9,716	11,209
Cleaning materials & consumables	5,442	5,989
Telephone	390	296
Printing, postage & stationery	10,410	7,807
Sundry expenditure	2,110	1,722
Staff training	5,985	1,894
	<u>67,130</u>	<u>55,994</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

Governance costs

Accountancy fees	10,465	25,516
Audit fees	8,592	7,996
Legal and other professional fees	16,948	21,616
Costs of trustees' meetings	881	1,148
Governance costs - other office costs	268	203
Bank interest and charges	24,636	18,959
Foreign exchange gain/loss	-	7
	<u>61,790</u>	<u>75,445</u>

Expenditure on charitable activities

	<u>870,991</u>	<u>838,985</u>
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14. Analysis of support costs

	Prevention of cruelty and relief of suffering £	Total 2019 £	Total 2018 £
Staff costs	18,614	18,614	16,402
Premises	29,621	29,621	27,726
Communications and IT	390	390	296
General office	18,505	18,505	11,104
Governance costs	61,790	61,790	78,743
	<u>128,920</u>	<u>128,920</u>	<u>134,271</u>

15. Other expenditure

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>13,042</u>	<u>13,042</u>	<u>590</u>	<u>590</u>

16. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Gains/(losses) on listed investments	<u>8,320</u>	<u>8,320</u>	<u>(5,617)</u>	<u>(5,617)</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

17. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	97,188	92,830
Loss on disposal of tangible fixed assets	13,042	590
Foreign exchange differences	-	7
Fees payable for the audit of the financial statements	<u>8,592</u>	<u>7,996</u>

18. Staff costs

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

	2019	2018
	£	£
Wages and salaries	375,437	335,101
Social security costs	28,656	20,543
Employer contributions to pension plans	<u>11,556</u>	<u>5,229</u>
	<u>415,649</u>	<u>360,873</u>

The average head count of employees during the year was 16 (2018: 13).

No employee received employee benefits of more than £60,000 during the year (2018: 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 £146,030 (2018: £136,081).

19. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2018: £nil).

They were reimbursed travel expenses during the year totalling £746 (2018: £1,148).

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

20. Tangible fixed assets

	Freehold property £	Premises Adaptions £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
Cost						
At 1 Apr 2018	766,913	499,524	93,769	345,529	23,618	1,729,353
Additions	-	-	2,524	-	10,365	12,889
Disposals	-	-	(33,921)	(31,534)	-	(65,455)
At 31 Mar 2019	<u>766,913</u>	<u>499,524</u>	<u>62,372</u>	<u>313,995</u>	<u>33,983</u>	<u>1,676,787</u>
Depreciation						
At 1 Apr 2018	15,338	241,609	74,287	226,311	5,706	563,251
Charge for the year	15,338	34,966	6,529	30,307	10,048	97,188
Disposals	-	-	(30,376)	(20,039)	-	(50,415)
At 31 Mar 2019	<u>30,676</u>	<u>276,575</u>	<u>50,440</u>	<u>236,579</u>	<u>15,754</u>	<u>610,024</u>
Carrying amount						
At 31 Mar 2019	<u>736,237</u>	<u>222,949</u>	<u>11,932</u>	<u>77,416</u>	<u>18,229</u>	<u>1,066,763</u>
At 31 Mar 2018	<u>751,575</u>	<u>257,915</u>	<u>19,482</u>	<u>119,218</u>	<u>17,912</u>	<u>1,166,102</u>

21. Investments

	Listed investments £	Investment properties £	Total £
Cost or valuation			
At 1 April 2018	411,339	340,000	751,339
Additions	50,000	-	50,000
Disposals	(100,000)	-	(100,000)
Fair value movements	8,320	-	8,320
Other movements	395	-	395
At 31 March 2019	<u>370,054</u>	<u>340,000</u>	<u>710,054</u>
Impairment			
At 1 April 2018 and 31 March 2019			<u>-</u>
Carrying amount			
At 31 March 2019	<u>370,054</u>	<u>340,000</u>	<u>710,054</u>
At 31 March 2018	<u>411,339</u>	<u>340,000</u>	<u>751,339</u>

All investments shown above are held at valuation.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

Investment properties

The investment property at Divernagh Road, Bessbrook is held at fair value. The fair value of this property is 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.

22. Stocks

	2019	2018
	£	£
Raw materials and consumables	28,946	28,047

23. Debtors

	2019	2018
	£	£
Trade debtors	4,506	13,255
Other debtors	16,262	13,992
	<u>20,768</u>	<u>27,247</u>

24. Creditors: amounts falling due within one year

	2019	2018
	£	£
Bank loans and overdrafts	32,433	12,966
Trade creditors	32,323	76,627
Social security and other taxes	12,302	7,971
Net wages	501	323
Pension	1,691	1,451
Other creditors	30,866	28,707
	<u>110,116</u>	<u>128,045</u>

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

	2019	2018
	£	£
Bank loans and overdrafts	520,949	571,827
Other creditors	-	4,990
	<u>520,949</u>	<u>576,817</u>

Included within creditors: amounts falling due after more than one year is an amount of £520,949 (2018: £571,827) 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 2019

26. Finance leases and hire purchase contracts

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

	2019	2018
	£	£
Not later than 1 year	5,209	7,239
Later than 1 year and not later than 5 years	–	4,990
	<u>5,209</u>	<u>12,229</u>

27. Deferred income

	2019	2018
	£	£
Amount deferred in year	<u>12,673</u>	<u>–</u>

28. 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 £11,556 (2018: £5,229).

29. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2018	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2019
	£	£	£	£	£	£
General funds	1,440,780	1,424,105	(961,970)	(500,000)	8,320	1,411,235
Development Fund	–	–	–	500,000	–	500,000
	<u>1,440,780</u>	<u>1,424,105</u>	<u>(961,970)</u>	<u>–</u>	<u>8,320</u>	<u>1,911,235</u>

In light of the above level of reserves, the Trustees have set aside £500,000 to a designated fund for the development of the Charity's services across Northern Ireland.

Restricted funds

	At 1 Apr 2018	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2019
	£	£	£	£	£	£
Veterinary Restricted Fund	<u>3,000</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>3,000</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2019

30. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	1,066,763	–	1,066,763
Investments	710,054	–	710,054
Current assets	765,483	3,000	768,483
Creditors less than 1 year	(110,116)	–	(110,116)
Creditors greater than 1 year	(520,949)	–	(520,949)
Net assets	<u>1,911,235</u>	<u>3,000</u>	<u>1,914,235</u>

31. Financial instruments

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

	2019 £	2018 £
Financial liabilities measured at amortised cost		
Loan payable falling due within 1 year	32,433	12,996
Loan payable falling due in more than 1 year but less than 5 years	151,941	51,863
Loan payable falling due after 5 years	369,008	519,965
	<u>553,382</u>	<u>584,824</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”.

32. Related parties

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

	Transaction value	Balance owed by/(owed to)		
	2019	2018	2019	2018
	£	£	£	£
Michelle Doran	–	350	–	–
David Wilson	<u>9,351</u>	<u>8,695</u>	<u>572</u>	<u>1,120</u>

David Wilson is the husband of Helen Wilson (director of USPCA). During the year he provided public relations services to the USPCA through his company Marine Media (NI) Ltd to the value of £9,351 (2018: £8,695). At 31st March 2019 his company was owed £572 (2018: £1,120). All transactions were conducted on normal commercial terms and negotiated on an arm's length basis.

Michelle Doran resigned as director of USPCA in March 2018. During the year there were no services provided to USPCA by MSafe NI (2018: £350).



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**.





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

NI Charity Number. NIC102755.