



ANNUAL REPORT

31 March 2025



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FOREWORD FROM OUR CHAIRPERSON



As Chair of the USPCA, it is my privilege to reflect on the remarkable progress achieved during the 2024/25 financial year. This report demonstrates not only our accomplishments but also the enduring strength of our mission in protecting and advocating for animals across Northern Ireland.

Over the past year, the Society has continued to navigate challenges with resilience and determination. Our staff and volunteers have delivered exceptional care and commitment, ensuring that vulnerable animals receive the protection and compassion they deserve. Strategic growth in outreach, education, and rescue efforts has further extended our impact, reinforcing the USPCA's role as a leading voice in animal welfare.

I would like to extend my sincere thanks to my fellow Trustees, whose governance and oversight ensure that our charity operates with transparency, accountability, and purpose. Most importantly, I am deeply grateful to our team of staff, volunteers and supporters, your trust, generosity, and belief in our mission are the foundation on which our achievements rest.

Looking forward, the Board remains committed to guiding the organisation towards continued growth, innovation, and impact. Together, with your ongoing support, we will ensure that the USPCA continues to make a profound difference in the lives of animals for many years to come.

On behalf of the Board of Trustees

A handwritten signature in black ink, appearing to read 'J. Farrell', with a stylized flourish.

Dr John Farrell,
Chair of the USPCA

FOREWORD FROM OUR CHIEF EXECUTIVE



It is with great honour that I write my first foreword as Chief Executive of the USPCA, having commenced in post in June 2025. To be entrusted with leading such a respected and long-established organisation is both a privilege and a responsibility I take with deep commitment. My decision to join the USPCA was driven by a personal passion for animal welfare and a belief in the vital role this Society plays in protecting the most vulnerable in our care.

This Annual Report records the achievements of the 2024/25 financial year, a period in which the USPCA continued to demonstrate resilience, professionalism, and compassion. Under the leadership of the management team, and through the tireless work of our operational staff and volunteers, the Society has expanded its rescue and rehabilitation services, delivered impactful education and outreach programmes, and strengthened partnerships with communities and stakeholders. These accomplishments reflect the dedication and expertise of all involved, and I am proud to inherit such a strong foundation on which to build.

Looking ahead, I am committed to ensuring that the USPCA remains a trusted and effective advocate for animals. My focus will be on sustaining and strengthening our vital services, enhancing collaboration, and ensuring that our strategic vision continues to deliver meaningful and lasting outcomes. Above all, we will remain guided by our mission: to prevent cruelty to animals, the relief of suffering in animals and the advancement of animal welfare.

I extend my sincere thanks to the Board of Trustees for their support and leadership, to our dedicated staff and volunteers for their commitment, and to our supporters whose generosity makes our work possible. I am excited to begin this new chapter with the USPCA and look forward to working with you all to achieve even greater impact in the years ahead.

Heather Weir

Heather Weir

Chief Executive of the USPCA

WHAT WE DO



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

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

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



Vision

Our vision is:

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

Mission

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

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

Values

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

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

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

Strategic Objectives to March 2026

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

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

24/25 YEAR IN REVIEW

VETERINARY
SERVICES

6,781

CONSULTATIONS

& 1,061

SURGERIES



368 ANIMALS
REHOMED OR REUNITED



1,570
ANIMALS
GROOMED



1,654
WILDLIFE
RESCUES



7,879
FOOD PARCELS
ISSUED



304
MEDIA
ARTICLES

EDUCATIONAL
TALKS



124



740
ANIMALS
NEUTERED



64,332
PHONE
CALLS

**50 NEW
MEMBERS**



561

ORGANISED CRIME REPORTS
PASSED TO ENFORCEMENT
AGENCIES



Data Source: USPCA Trustees Report



RESCUE & REHOMING

In the 2024/25 financial year, we gave **368 animals** a second chance at life through rehoming. Our rehoming department grew with the addition of two part-time kennel hands, strengthening our ability to care for more animals in need.

Stray Dogs

It was our busiest year yet, with **259 stray dogs** arriving at the centre. We were delighted to **reunite 77 of them with their owners**. Sadly, **11 dogs** arrived in urgent need of medical attention after suffering cruelty or neglect. Thanks to our dedicated team, each received the veterinary treatment and tender loving care they deserved before going on to find their forever homes.



Case Study Rosa



In late 2024, the USPCA was faced with an appalling case of cruelty when a young boxer was callously thrown from a car near Newry. Severely malnourished and showing clear signs of prolonged neglect, Rosa arrived at our centre in urgent need of care.

Our veterinary and rehabilitation teams immediately stepped in to stabilise her condition and begin the long process of recovery. Despite her ordeal, Rosa quickly revealed herself to be an affectionate and trusting companion, responding with remarkable resilience to the kindness shown by staff and volunteers.

Thanks to this dedicated care, Rosa made a full recovery, and her story has the happiest of endings. She has now found a loving forever home where she will only ever know safety, comfort, and kindness.





RESCUE & REHOMING

Cats and Kittens

The need for our help with cats remains high. This year alone, our Animal Care team admitted over **300 unwanted kittens**, each requiring care, socialisation, and rehoming support.



Case Study Alba

Among the many vulnerable animals cared for at the USPCA in 2024 was Alba, a tiny kitten abandoned as a stray at just a few weeks old. As she grew, our veterinary team identified signs of cerebellar hypoplasia, commonly known as “wobbly cat syndrome.”

While the condition affects coordination and balance, it does not diminish quality of life. With a little extra care to keep them safe, cats with cerebellar hypoplasia can live happy, fulfilled lives.

Our staff and foster volunteers provided Alba with the specialist care and round-the-clock support she needed, ensuring she grew in confidence and comfort. Thanks to their dedication and the compassion of our community Alba has since found a loving forever home, where she will be cherished for the rest of her life.





Wildlife

The Wildlife rescue service experience a significant increase in demand, with an incredible **1,654 rescues** undertaken. A **56% increase** on last year. Members of the public were vital to many rescue efforts. To support them, we issued **559 vouchers** to veterinary practices across Northern Ireland, ensuring animals could receive treatment locally and sparing them the stress of long journeys.



Case Study Fox Cubs

Over May and June 2024 we admitted four little fox cubs into our care. They all came to us separately over the course of those two months, all found by members of the public who monitored and noticed that no mother was present. They were malnourished and poorly. We dread to think of what happened to those poor mother foxes.

When a cub comes into our care, one of the main priorities is to avoid imprinting, so we operate minimal contact with humans to keep them as wild as possible. We kept their environment as natural as they would expect it to be and ensured their diet was close to a natural source with carrion offerings and seasonal variations like fruit and nuts.

Over time, the cubs gradually bonded together as stepbrothers and sisters, learning hierarchy and the dynamics of a fox family.

Nearing the end of August, it was the time of year when fox cubs will naturally disperse to find their own territories, so the next stage was for our 'skulk' of foxes to be moved to a 'soft release' site, where they would continue to be fed in an enclosed outside area for a few weeks as they get used to the sights, sounds and smells of the 'wild'.





Towards the end of September, we proudly released them back into the wild where they belong. At first, they were softly released which means they had use of the outdoor enclosure which was built by hand by the wildlife team! Our trail camera captured heartwarming glimpses of the foxes thriving as they came back to visit their enclosure looking healthy in their natural habitat.

Special Investigations

In 2024/25 the Special Investigations Unit (SIU) Strategic Priorities were to disrupt, frustrate and/or dismantle organised crime gangs involved in Animal Fighting and the Puppy Trade.

The SIU employs a proactive and intelligence-led approach to identify, investigate, and expose organised animal cruelty. The Unit boasts a wealth of knowledge, experience and expertise in policing, security, and animal welfare.

The following Key Performance Indicators were set and achieved in 2024/25.

KPI	TARGET	OUTCOME
 Organised Crime Reports received	544	1237
 Organised Crime Reports sent to enforcement agencies	321	561
 Major investigation completed and information passed to statutory authorities for action	2	3
 Obtain footage/images to support campaigns/media outcomes	12	17

SIU commenced several investigations in line with our strategic priorities. Information collection and its management is a key focus for the SIU, and the information that we have gathered puts the USPCA at the forefront of knowledge and commentary regarding animal welfare and crime issues in Northern Ireland.

Successes

In June 2024, a prolific badger baiting suspect from Fermanagh was convicted of three counts of causing unnecessary suffering to animals, two involving a cat and the other a badger, as well as three counts of causing animal fights to take place. He was sentenced to a 13 and a half month prison sentence and further 13 and half months on licence. He was also banned from keeping animals for ten years. This investigation was supported by information supplied by SIU.

SIU successfully investigated two Exotic animal shows held in Northern Ireland during 2024. Evidence gathered and supplied to enforcement agencies has stopped any further shows from taking place to date.

Campaign Assistance

SIU were tasked to support USPCA campaigning issues in 2024/25. This included providing information and evidence on the breeding and sale of pups and kittens, and proposed legislation, the joint USPCA and the League Against Cruel Sports (LACS) campaign to ban hunting with dogs in Northern Ireland and a ‘Register of Offenders’.

Social Enterprises

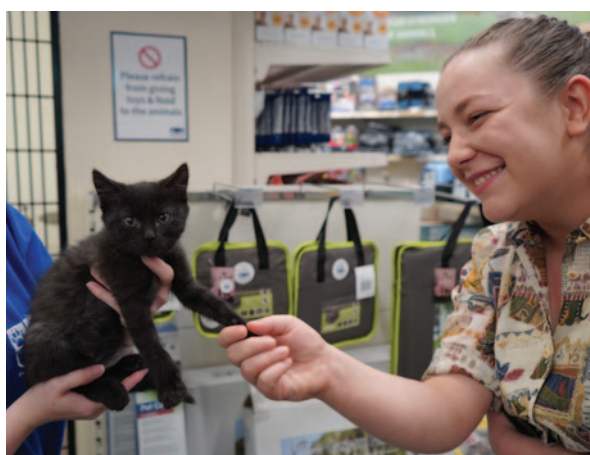
Grooming Room and Pet Supplies Retail



Our Grooming Room experienced a slower start to 2024/25 due to staffing challenges; however, the second half of the year saw a strong recovery, momentum which has carried into the current year. Although the total number of grooms was slightly lower than the previous year, improved efficiency and strong demand meant the service delivered substantially higher profit in 2024/25.

Pet supply sales also performed well, growing by 7.8% year-on-year. This service continues to be particularly valuable for our rehomed animals, as adopters can purchase everything they need on the day of adoption. In addition, our online store provides the public with an opportunity not only to purchase essential supplies but also to donate items directly to animals in our care.

Charity Stores



Our network of Charity Stores had another excellent year. In August, we proudly welcomed our newest shop in Belfast, expanding our reach and strengthening this vital source of income. The addition of the new store contributed to a 45% increase in sales and an outstanding 122% increase in net income.

Across the year, our stores served nearly 65,000 customers, helping to generate significant funds that directly support our rescue and rehoming work. These results are a testament to the passion and dedication of our retail teams, whose hard work is matched by the commitment of our incredible volunteers. Their contribution, come rain or shine, is central to the ongoing success of our Charity Stores.



Veterinary Practice



The USPCA Veterinary Practice operates as a valuable social enterprise, with proceeds reinvested directly into our charitable services. In addition to supporting private clients, the practice also provides a charitable discount of up to 50% for individuals in receipt of certain benefits, ensuring that vital veterinary care remains accessible to those most in need.

By the end of March 2025, 1,031 clients were benefitting from our charitable discount scheme, a significant increase from 651 the previous year. This growth reflects the rising demand for affordable veterinary care and the impact of our support for those on low incomes.

In July 2024, we also launched the USPCA Cat Neuter Scheme, and by March 2025 a total of 147 cats had been neutered and microchipped through this vital initiative, an important step in reducing unwanted litters and improving feline welfare.

Our two Student Veterinary Nurses continue to be highly valued members of the team. They are currently completing their final term of college and, all being well, are expected to qualify in February 2026 following their practical examinations.

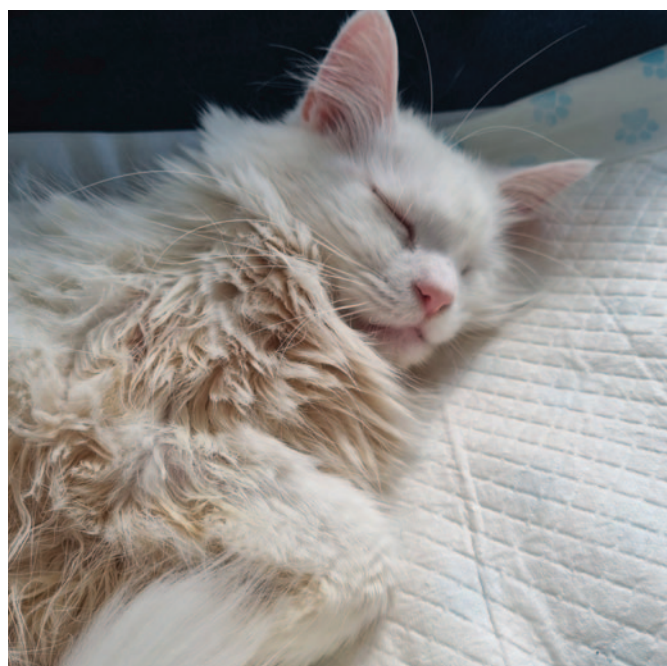


Case Study Nova

Nova was an older cat and when she came into our care we could see she had clearly been through the wars. She only had one eye, and her remaining eye had a bad ulcer. With a few weeks of intensive medical care from our vet team, her ulcer healed.

On a later examination it was found that Nova had a tumour growing that would require leg amputation. Blood tests and x-rays were carried out to check for signs of spread. Thankfully these were all clear. Nova had her leg amputated in early July 2024 and she adapted amazingly well!

We were amazed at this Nova's resilience, and she was the most affectionate soul who quickly trusted and bonded with any human that displayed kindness towards her. It didn't take long for her to find her forever home!





Support for Pet Owners

In addition to our vital charitable discount scheme, the USPCA offers a range of initiatives to support pet owners across Northern Ireland. The goal is to keep pets with their families, at home with the people that love them.

■ Food Bank Support: Pet Parcels

As the cost-of-living continues to put many families through financial hardship, often this involves many pet owners having to make the heart-breaking decision to give up their beloved pets. Our pet parcels contain food, treats and other essentials to assist families who are struggling to feed their pets. This year, 7879 pet parcels were distributed to 51 food banks across Northern Ireland.

■ Neutering Scheme

Helping to prevent unwanted litters and improve animal welfare through accessible, affordable neutering for low-income households.

■ Pet Pledge

The USPCA's Pet Pledge scheme offers owners peace of mind by guaranteeing that, should the unexpected happen, their companion animals will be cared for and rehomed with a carefully chosen family in Northern Ireland. This thoughtful service not only safeguards the future of much-loved pets but also eases the burden on relatives, sparing them difficult decisions during challenging times. Pet Pledge honours the deep bond between people and their animals, ensuring that love and care continue even when owners are no longer able to provide it themselves.

Education

School and Community Talks

This year, our team delivered 78 pet education talks to schools and attended 46 community events across the country. This work helps us to engage with children, young people and the wider community on the important topic of animal welfare. Many of the school groups donated pet supplies to the USPCA as a thank-you for the talk, and we would like to thank them for their support.



Key Partnerships

Northern Ireland Companion Animal Welfare Group (NICAWG)

We continue to be a proud member of the Northern Ireland Companion Animal Welfare Group, a group that represents nine leading animal welfare charities including Cats Protection, Causeway Coast Dog Rescue, Dogs Trust, Assisi, Mid Antrim Animal Sanctuary, Rosie's Trust and PDSA.

Our collective work alongside elected representatives in Councils and Stormont provides a strong voice to advance animal welfare across Northern Ireland.

This year a drop-in event was held at Parliament Buildings as an opportunity to talk to MLAs about a range of animal welfare concerns.

Dog Control Coalition

The USPCA joined the Dog Control Coalition (DCC) in 2024 with the aim of creating a stronger voice in Northern Ireland for dogs adversely impacted by legislation. A key priority at this time was to collectively engage with elected representatives, councils, and DAERA regarding the impact of the regulations imposed on XL Bully-type dogs.

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

Along with the other DCC members, we agree that urgent action is needed to protect the public from out-of-control dogs. However, we remain disappointed that the Government has not taken the opportunity to completely overhaul the Dangerous Dogs Act. We will continue to work in partnership with other DCC member organisations to ensure we speak up for dog welfare, improved legislation and public safety.

All Party Group on Animal Welfare

The All Party Group on Animal Welfare (APG) is a platform within the Stormont Assembly for cross party discussion and action on animal welfare and its surrounding issues.

The USPCA continues to hold the role of Secretariat of the APG, ensuring that key animal welfare issues are addressed and considered by elected representatives.



Pet Education Partnership (PEP)

The USPCA continue to work in collaboration with seven of the leading animal welfare charities in the UK: Blue Cross, Cats Protection, Dogs Trust, PDSA, RSPCA, SSPCA and Woodgreen.

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

For World Animal Day 2024 and its theme “Animals – it’s their home too,” the USPCA helped promote the Pet Education Partnership live learning sessions. These interactive workshops were designed for children aged 5–11 and focused on helping young people understand how to make their pets’ homes more exciting and engaging through enrichment activities.

Participants discovered creative, cost-effective, and sustainable ways to repurpose everyday household items into toys and activities that bring joy and stimulation to their pets’ lives.

Through initiatives like this, the USPCA continues to inspire the next generation of animal lovers, fostering compassion, creativity, and a deeper appreciation of the role pets play in our homes and communities.

Operation BROCKWATCH

A crime prevention initiative protecting badgers managed by the SIU in partnership with the Northern Ireland Badger Group (NIBG). In 2024/25 we increased the number of volunteers who protect badger setts and increased the number of setts being protected. This now includes protecting a sett in every county in Northern Ireland.

Pet Trade Task Force

The formation of the Pet Trade Task Force (reconstructed Op Delphin) and our membership of it has led to improvements in partnership working and intelligence sharing on a range of pet trades, primarily the puppy trade.

National Wildlife Crime Unit

In 2024/25 our Special Investigation Unit also became a member of the National Wildlife Crime Unit (NCWU) Badger Priority Delivery Group. USPCA provided incident data for the NCWU Badger Related Incident Analysis Summary Data Report. This is the first time that data in respect of Northern Ireland badger persecution had appeared in the report. The report is broken down into UK wide geographical areas relating to the jurisdiction of Police Forces/Services. Based on our information, Northern Ireland had one of the highest levels of incidents in respect of ‘Baiting/Fighting/Digging & Traps/Snares’ and the joint highest in respect of ‘Hunting with Dogs/Lamping’ in the UK. Our involvement makes sure that the scale of the problem in Northern Ireland is highlighted UK wide.

USPCA x League Against Cruel Sports: ‘Together’ Campaign

Launched in March 2024, the Together Campaign is a joint effort by the USPCA (Ulster Society for the Prevention of Cruelty to Animals) and the League Against Cruel Sports to ban hunting with dogs in Northern Ireland. The campaign involves public engagement, such as an online petition with thousands of signatures, and lobbying politicians to support John Blair’s Private Members Bill to make the practice illegal. The aim is to end the chasing and killing of wild mammals with dogs.

Fundraising

Legacies and Bequeathments

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

Gifts in wills represented our largest fundraising stream, generating £1.9 million in the 2024/25 financial year. This was an increase of over £700,000 compared to the amount received in the previous financial year.

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

We would like to record our deepest thanks to those who have remembered our charity in their will.

The USPCA relies on these legacies and generous donations from the public to continue its work in relieving suffering and preventing cruelty to all animals, as well as improving animal welfare across Northern Ireland. We receive no government funding, so we are extremely grateful for every donation we receive. Legacy bequests make a huge difference to the USPCA and allow us to work towards a future where no animal gets left behind.

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

Membership

We welcomed 50 new members this year, bringing us to 304 members in 2024/25.

The USPCA continues to be a membership led organisation. Our members sit at the heart of the charity, with a voice to influence, shape and direct our policies and direction of travel.

Events, Community Fundraisers & Donations



As an organisation that doesn't receive any government funding, we simply wouldn't exist without support from the public. It's the people that power us, and one of those people in 2024 was Johnny Doey.

Johnny is a passionate animal lover who in 2024, took on a once-in-a-lifetime challenge. A 26 day trek through the Himalayas to summit both Lobuche East and Mera Peak, reaching altitudes of up to 6,500 metres, all to raise vital funds for animals.

His love for animals and belief in the USPCA's work inspired him to take on this monumental feat, with intense training beforehand to help him prepare for the demanding conditions. His journey saw him fly to Lukla (one of the world's most dangerous airports), trek through breathtaking landscapes, sleep in tents at high camp and climb with ropes and ice hooks. A completely inspiring challenge that raised a fantastic £2,060.



In February 2025, we were proud to launch Art for Animals, an exhibition celebrating creativity and compassion in support of the USPCA. The event was the vision of our dedicated volunteer, Joanne McKeever, who was inspired by the many beautiful pieces of artwork donated to our charity shops. Joanne curated a showcase drawn from all four shops, complemented by generous contributions from talented local artists.

The exhibition opened at The Glen Gallery, Cregagh Library, Belfast on 21st February, with the official opening conducted by Lord Mayor Micky Murray. Sponsored by The Local Pet Awards, the launch brought supporters, volunteers, and members of the community together to enjoy the artwork, share refreshments, and celebrate the cause.

Art for Animals remained open to the public until 21st March 2025, offering visitors the opportunity to enjoy and purchase artwork in aid of animals in need.



In October 2024, several participants took part in our Abseil for Animals at the Crumlin Road Gaol. This wonderful group took on the challenge to 'escape the jail' as they abseiled through the historic building, raising a total of £3,044.50 for the USPCA.

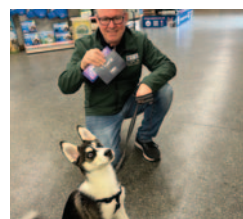
Over the festive period, we were delighted to expand our much-loved Santa Paws fundraising events to a new venue. The newly opened Belfast Charity Shop! To mark the launch, we hosted a special evening for local influencers, who captured the experience and shared it with their followers across social media. Their support helped us shine a spotlight on the event, reaching new audiences and raising awareness of our work.



We ended 2024 on a high with our December Donation Drive, our seasonal digital fundraising campaign. This year, we were thrilled to be supported by local influencer and proud dog mum, Dearbhile Kelly, who visited our centre and shared the vital work of our staff and volunteers with her followers. Thanks to her support and the generosity of our community, the campaign far exceeded expectations, surpassing the £5,000 target and raising an incredible £9,065.56 by the end of December.

Volunteering

Our volunteers continue to be the backbone of our work, contributing an incredible over 15,880.50 hours in 24/25. Beyond their regular commitments, many have opened their homes to animals in need and time and again, our volunteers go above and beyond, stepping in not only to fulfil their usual roles but also to provide extra support whenever and wherever it is needed. Their dedication makes an extraordinary difference to both our organisation and the animals we care for.



Mayoral Reception and Generous Support for the USPCA



The USPCA was honoured to be invited to a special reception hosted by the Mayor of Antrim and Newtownabbey Borough, Councillor Neil Kelly, at Mossley Mill. During the event, the Mayor presented each of his chosen charities, including the USPCA, with a generous donation of £10,000, part of a remarkable £30,000 raised over the course of his term. Our Chair of Trustees, Dr John Farrell, and Community and Events Fundraising Officer attended the reception and shared how this incredible support would directly benefit our work. The funds will help sustain essential services such as animal rescues and rehabilitation, the rehoming of companion animals, and the provision of pet food parcels to

those in need. We are deeply grateful to the Mayor for recognising the importance of animal welfare within our community and for choosing to support the USPCA alongside two other outstanding charities – Mencap and the Cystic Fibrosis Trust. On behalf of the entire USPCA team, we extend our heartfelt thanks to Councillor Neil Kelly and to everyone who contributed to this generous donation.

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 2025.

Reference and Administration Details

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

Charity registration number NIC102755

Company registration number NI000258

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

The trustees

J Wilson	(Resigned 18 August 2024)
J Farrell (Chairman)	
P Kearney (Hon. Treasurer)	E McCrory (Hon. Secretary)
D Thompson	(Resigned 18 August 2024)
G O'Hare	(Resigned 4 February 2025)
K Anthony	(Resigned 30 January 2025)
M McGinn	(Resigned 30 January 2025)
R McMurray	(Appointed 25 August 2024)
	(Resigned 18 January 2025)
B Mullan	(Appointed 3 March 2025)
E Mullan	(Appointed 24 April 2025)
P Sheenan	(Appointed 27 February 2025)

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

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

Ulster Bank
86 Hill Street
Newry
BT34 1YB

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

Structure, governance and management

Legal Status

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

Governing Document

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

Charitable Status

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

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

Appointment of Trustees

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

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

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

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

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

Arrangements for setting pay and remuneration of Key Management Personnel

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

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

Trustee Induction and Training

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

Relationships with Related Parties

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 17 and 33 to the accounts.

Organisation structure and how charity makes decisions

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2025 the Board met on four occasions. Attendance was as follows:

John Farrell	Chair	4 out of 4
Elaine McCrory	Hon Secretary	4 out of 4
Paul Kearney	Hon Treasurer	3 out of 4
Garrett O'Hare		2 out of 4 (resigned February 2025)
Dr Pauline Sheehan		1 out of 4 (appointed February 2025)
David Thompson Lyons		0 out of 4 (resigned August 2024)
Robyn McMurray		1 out of 4 (resigned January 2025)
Kerry Anthony		3 out of 4 (resigned January 2025)
Mairead McGinn		3 out of 4 (resigned January 2025)
Brendan Mullan		0 out of 4 (appointed March 2025)

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

Paul Kearney	Chair 4 out of 4
Elaine McCrory	4 out of 4
Brendan Mullan	0 out of 4 (appointed March 2025)
Kerry Anthony	2 out of 4 (resigned January 2025)

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

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

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

Executive Management Team

The CEO is responsible to the Board of Trustees for delivery of the Charity's strategy and objectives. The CEO resigned from the position in February 2025.

The Director of Operations and Development is responsible for the oversight of the daily operational activities including animal care and wildlife, rescues and rehoming, communications, health and safety, workforce management, income generation through grants and trusts and the development of services across NI.

The Senior Veterinary Surgeon is responsible for the clinical leadership of the veterinary services and team. This role is supported by a Head Veterinary Nurse, who is responsible for the operational delivery of veterinary services.

The Business Development Manager is responsible for sustaining current and future growth of commercial income via social enterprises in support of the charity's activities. These include 4 charity stores, grooming services and pet supplies.

The Head of Special Investigations Unit is responsible for leading and ensuring robust governance of our investigations into organised animal cruelty.

The Administration Manager was responsible for financial administration and premises management. (retired December 2024). The functions of this role were subcontracted to PGR Accountants during 2024/25 financial year.

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 to the accounts.

Risk Management

The Trustees have a risk management strategy that comprises:

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

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

Objectives and activities

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

1. The advancement of animal welfare.

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

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

In furtherance of this object, the USPCA:

- Provides the secretariat to the All-Party Group on Animal Welfare at the Northern Ireland Assembly.
- Is an active member of the DAERA Animal Health and Welfare Stakeholder Forum and contributes to policy consultations.
- Is an active member of the Dog Control Coalition, led by the RSPCA, its membership consists of a number of key animal welfare charities across the United Kingdom.
- Is an active member of the Northern Ireland Companion Animal Welfare Group (NICWAG). A partnership of eight animal welfare charities providing services across NI.
- Proactively investigates and makes public many criminal acts including puppy trafficking, organised dog fighting, badger baiting, carted deer hunts and cock fighting.

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

In furtherance of this object, the USPCA:

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

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

In furtherance of this object, the USPCA:

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

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

In furtherance of this object, the USPCA:

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

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

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

The public at large is also a beneficiary through the subsidised USPCA neutering service which helps control the number of unwanted animals, and through the care of suffering wildlife.

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

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

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

Achievements and performance

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

The rehoming and wildlife service to animals across NI, has provided a lifeline of support. We never put a healthy animal to sleep.

The year under review is the second year of our 2023-26 strategic plan. Over the past year the Board and staff team worked hard to build upon the strong foundations focused on defining and embedding our services, establishing relationships with key stakeholders, and strengthening organisational governance. These strong base places the charity in a solid position to grow and develop services and reach across NI. The USPCA's leadership role is in the advancement of animal welfare and the relief of suffering in animals. We exist to champion animal welfare across NI. The Board and Senior Leadership Team are focused on fulfilling our mission and vision, whilst staying true to our values. The wider staff and volunteer teams' commitment and passion have enabled us to deliver a wide range of services to fulfil our charity objectives.

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

Veterinary Services

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

Wildlife Rescues

The USPCA is a team of dedicated staff and volunteers who come to the aid to care for sick, injured and orphaned animals. Over the past 12 months, we have responded to over 1654 wildlife rescues. Our specialist team with the support of 20 trained volunteers works across Northern Ireland. Our wildlife volunteers focus on the rescue, collection, and transport of injured wildlife.

An essential part of our wildlife service is the partnership we have with veterinary practices across NI. These practices offer an initial assessment or relief of suffering for wildlife that needs immediate care or relief. This support is vital especially as it ensures timely treatment and reduces the stress caused by travelling long distances to our Veterinary practice in Newry. In return, we can offer a voucher scheme to the Vet practice, which helps with the cost of any initial treatment needed. Over the year we issued 559 vet vouchers to practices across NI.

Social Rehoming

Our centre was at capacity for most of the year. Sadly, some pet owners may face a change in their circumstances, such as a death in the family, moving to residential care, or no longer being able to care for their pet. Through our companion animal rehoming service, we aim to give owners facing difficult decisions or circumstances, the peace of mind that we will find their much-loved pet a compassionate and loving new home. We have also experienced a considerable increase in the number of stray dogs coming into our Centre, some of which had experienced severe animal welfare issues. We continued to retain our membership of the Association of Dogs and Cats Home.

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

Special Investigations Unit (SIU)

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

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

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

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

Animal Welfare Advocacy

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

Unfortunately, Northern Ireland has a substantial legislative deficit when reviewing the protections offered to animals under law. In some instances, such as the introduction of a ban on hunting wild mammals with dogs, Northern Ireland is over 20 years behind when compared to neighbouring countries such as England, Scotland or Wales.

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

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

Banning hunting with dogs, to end the cruelty inflicted on defenceless wildlife.

The USPCA provides the secretariat for the All-Party Group on Animal Welfare at the Northern Ireland Assembly and we were pleased to see progress in several key policy areas through the work of the APG. The USPCA is an active member of the DAERA Animal Health and Welfare Stakeholder Forum. We have also continued our work with the Northern Ireland Companion Animal Welfare Group to provide a collective voice on key companion animal welfare issues.

Companion Animal Food Parcels

Dependency on foodbanks is a growing trend here in Northern Ireland, especially due to the financial uncertainties in the wake of Covid and the cost-of-living crisis. Working with over 50 foodbanks supported by Trussell throughout the region, we supply pet food parcels to pet owners in need - parcels made up of pet food which has been kindly donated to the USPCA by manufacturers, local businesses, and members of the public. We delivered over 7,800 pet food parcels to foodbanks across NI. With this vital support we're able to help pets remain happy, healthy, and homed, despite financial adversity, and ensure continued companionship for their owners.

Schools and Community Outreach Education Programme

Education talks in schools across NI as well as to a wide range of community organisations remained a key focus over the course of the year. We engaged with 124 schools and community organisations over the course of the year. Each engagement provided an opportunity to provide advice, guidance and inspire future generations as well as promoting responsible pet ownership and an appreciation of our native wildlife.

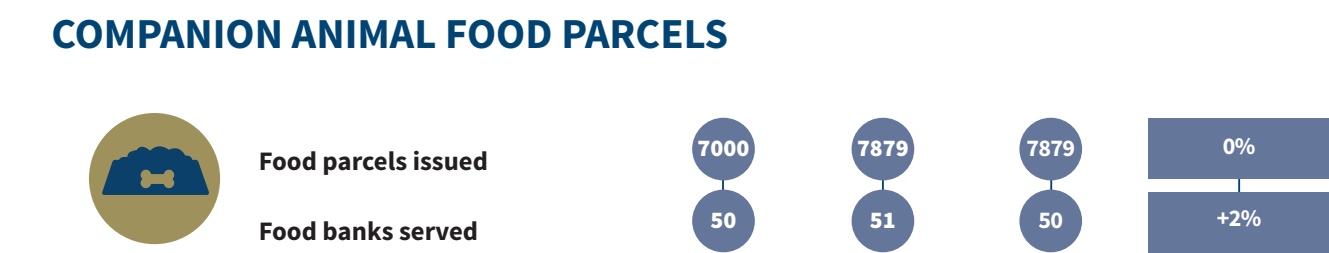
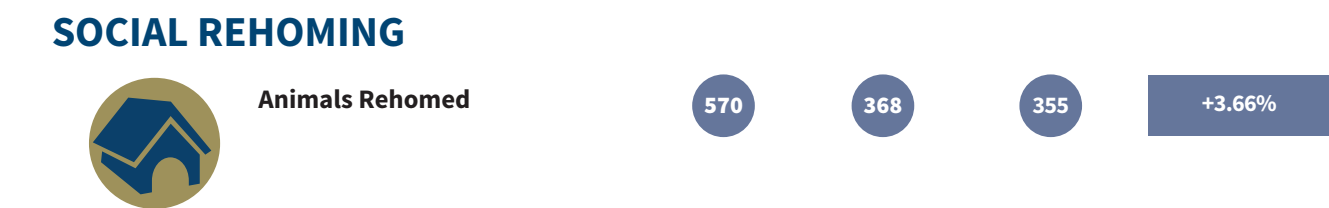
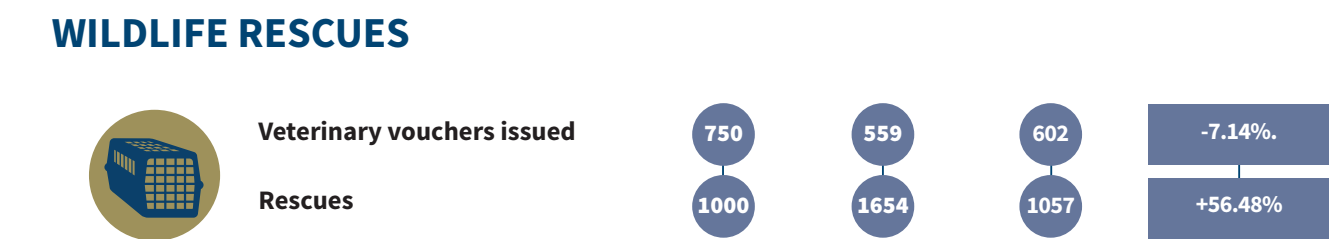
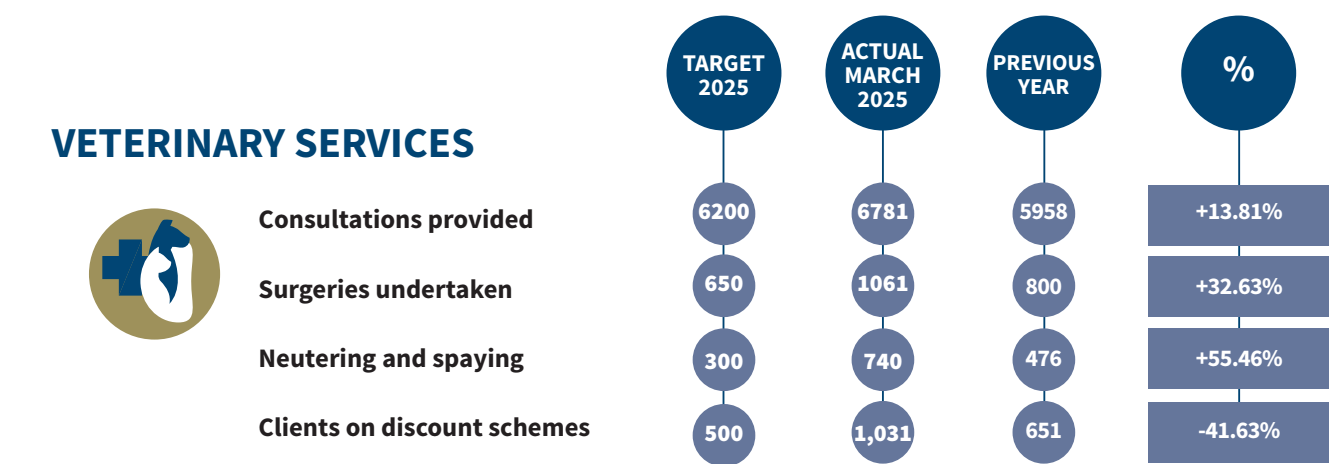
Public Benefit - Outputs/Impact

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

Progress against Key Performance Indicators – 2024/25

Income

Donations and legacy funding accounted for £2,046,342. The overall value of legacies notified was £1,911,267. Legacies remain vital to the Charity’s delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.



SCHOOL AND COMMUNITY PRESENTATIONS



Presentations delivered

**TARGET
2025**

75

**ACTUAL
MARCH
2025**

124

**PREVIOUS
YEAR**

94

%

+13.81%

MEMBERSHIP



New Members recruited

1000

50

75

-33.33%

SPECIAL INVESTIGATIONS UNIT



Active major investigations during the year with information passed to enforcement agencies

2

3

1

0%

Organised crime reports received.

544

1237

764

+61.91%

Organised crime reports passed to enforcement agencies.

321

561

480

+16.88%

ANIMAL WELFARE ADVOCACY



Regional Media articles

0

0

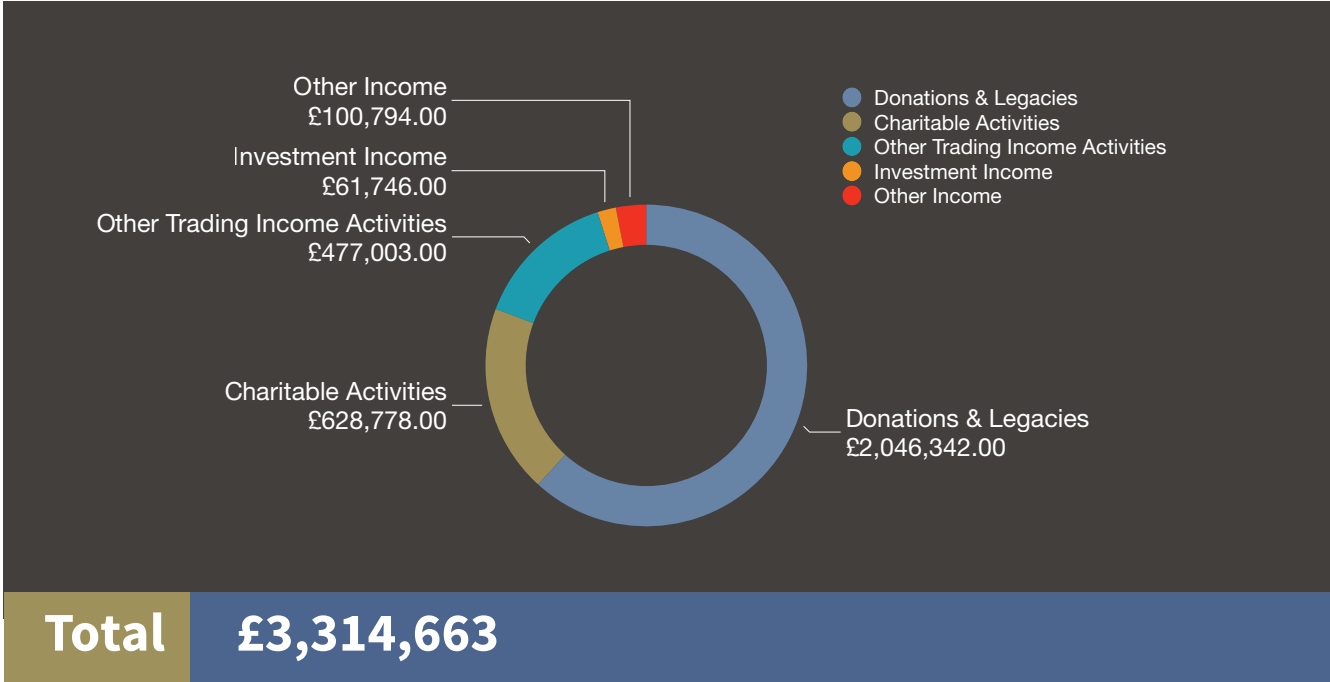
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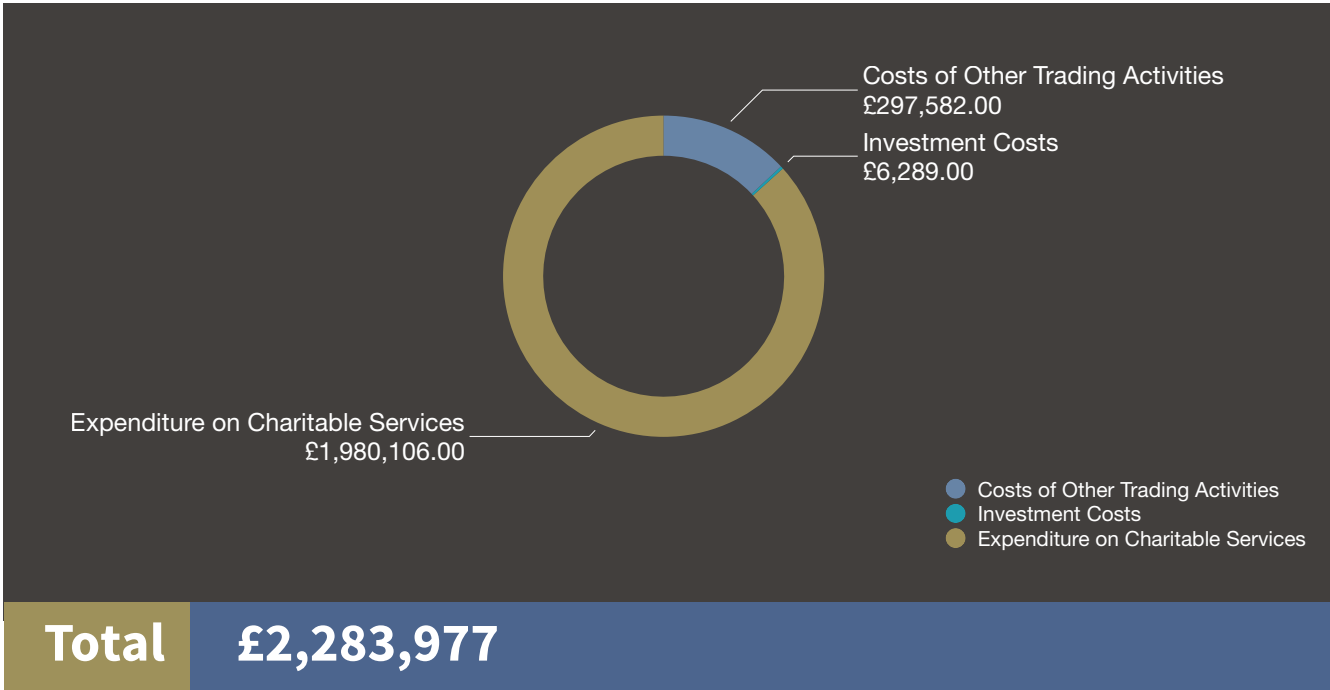
Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2025 of £1,083,740. (2024, £425,779).

Income



Expenditure



It cost **£2,283,977** to run the charity in 2024/25 and increase of almost 20% on the previous year.

Financial review

The Charity had a surplus of income over expenditure in the year to 31 March 2025 of £1,103,740. (2024, £425,779).

Income

Donations and legacy funding accounted for £2,046,342. The overall value of legacies notified was £1,911,267. Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities accounted for £628,778. Of this amount, £332,100 related to income from our Newry vet clinic. Funding of £80,000 was provided by the Pets at Home Foundation towards a community veterinary programme, and £30,000 was provided through the Dormant Accounts Fund towards a Business Development Manager role.

Trading Income has increased by circa £134,000 on the prior year. The principal contributors to this increase are the Pet Supplies Shop, Grooming Room, and the Charity Stores in Banbridge, Lurgan, Lisburn and the opening of a fourth charity shop in Belfast in August 2024. Income generated from fundraising events also contributed to the overall total.

Investment Income has decreased by £11,000.

Donations decreased in the year by circa £3,500 to £120,462, however Gift Aid income doubled on the previous year to £7,560.

Expenditure

Expenditure in the year increased by £387,298 to £1,980,106, in line with our development and growth plans.

The opening of a fourth charity store, as well as investment in the tradeable services accounted for some of the increase. Considerable investment into all aspects of charitable services as well as governance costs accounted for this increase.

An additional investment of £23,713 to the wildlife services has aided the number of rescues and increased our reach across NI. A £81,356 increase was provided to help to increase the welfare care of animals at our Centre and also to increase the number of animals we are able to rehome. Growth of expenditure on charitable services reflects the charity's commitment to extend and grow its charitable services.

Net Gains/Losses on Investments

There was a reduction in the net gain on investment valuations at the year-end – £73,054 compared to £109,197 in the previous year.

Financial position

The Charity's financial position remains healthy with total funds of £4,730,441 (previous year £3,626,701), of which £1,011,804 is committed in fixed assets and £2,181,694 in investments. Long term debt of £347,136 (bank loan) is adequately covered by these funds invested in a low to moderate risk mixed share portfolio.

Investment powers and policy

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

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

The Charity sold the investment property at Divernagh Road, Bessbrook in March (net gain £93,162), and retains a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from this property along with profit from the sale of the Bessbrook property contributes towards the costs of our charitable activities.

Reserves policy and going concern

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

The present level of free reserves is £3,682,304 of which £830,895 has been designated for the development of the Charity's services across Northern Ireland. The balance of £2,851,409 is viewed by the Trustees as sufficient to offset any short to medium term reduction in legacy income and to ensure that the going concern assumption is appropriate.

Plans for future periods

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

USPCA – Our next Strategic Cycle

With the new CEO in place, early work has commenced on next strategic plan from 2026–2029. It is anticipated the first year will see the charity continue to strengthen its internal leadership, governance and income generating capability in preparedness to sustain vital services and for future growth in service delivery in partnership with aligned stakeholders in the public, private and voluntary sectors across the UK and Ireland and internationally.

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

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

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

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

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

The Trustees have set out the following strategic objectives:

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

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

Financial instruments

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

Trustees' responsibilities statement

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

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

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

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

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

Auditor

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

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

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

Small company provisions

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

The trustees' annual report was approved on 20 November 2025 and signed on behalf of the board of trustees by:

J Farrell (Chair) P Kearney (Hon. Treasurer)
Trustee Trustee

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

Opinion

We have audited the financial statements of The Ulster Society for Prevention of Cruelty to Animals (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
 - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
 - have been prepared in accordance with the requirements of the Companies Act 2006.
-

Basis for opinion

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

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 28 to the financial statements.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

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

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

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) 31 MARCH 2025

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

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

The notes on pages 42 to 57 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	18	16,333	–
Tangible fixed assets	19	1,011,804	1,071,995
Investments	20	<u>2,181,694</u>	<u>2,321,704</u>
		3,209,831	3,393,699
Current assets			
Stocks	21	50,369	50,551
Debtors	22	1,680,715	41,331
Cash at bank and in hand		<u>253,716</u>	<u>613,263</u>
		1,984,800	705,145
Creditors: amounts falling due within one year	23	<u>153,542</u>	<u>139,653</u>
Net current assets		<u>1,831,258</u>	<u>565,492</u>
Total assets less current liabilities		5,041,089	3,959,191
Creditors: amounts falling due after more than one year	24	<u>310,648</u>	<u>332,490</u>
Net assets		<u><u>4,730,441</u></u>	<u><u>3,626,701</u></u>
Funds of the charity			
Restricted funds		20,000	–
Unrestricted funds		<u>4,710,441</u>	<u>3,626,701</u>
Total charity funds	26	<u><u>4,730,441</u></u>	<u><u>3,626,701</u></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 28 August 2025, and are signed on behalf of the board by:

J Farrell (Chair) P Kearney (Hon. Treasurer)
Trustee Trustee

The notes on pages 42 to 57 form part of these financial statements.

STATEMENT OF CASH FLOWS

31 MARCH 2025

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

The notes on pages 42 to 57 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

1. General information

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

2. Statement of compliance

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

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

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.
- 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.

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

Intangible assets

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

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

Amortisation

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

■ Website	13% straight line
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

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

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

Depreciation

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

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

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 2025

Defined contribution plans

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

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

4. Limited by guarantee

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

5. Donations and legacies

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

6. Charitable activities

	Unrestricted Restricted 2025 £	Restricted Restricted 2025 £	Total Funds 2025 £
Veterinary services	434,218	–	434,218
Contract Income – Newry and Mourne Council	5,258	–	5,258
Department for Communities	–	34,174	34,174
Dormant Accounts	–	30,000	30,000
The Pet Fund	–	80,000	80,000
Community Foundation	–	10,000	10,000
Fundraising Events	16,525	–	16,525
Adoption Fees	18,603	–	18,603
	<u>474,604</u>	<u>154,174</u>	<u>628,778</u>
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Veterinary services	332,100	–	332,100
Contract Income – Newry and Mourne Council	7,052	–	7,052
Department for Communities	–	23,595	23,595
Dormant Accounts	–	20,000	20,000
The Pet Fund	–	–	–
Community Foundation	–	–	–
Fundraising Events	39,836	–	39,836
Adoption Fees	–	–	–
	<u>378,988</u>	<u>43,595</u>	<u>422,583</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

7. Other trading income activities

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

8. Investment income

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

9. Other income

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

10. Costs of other trading activities

	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Shop costs	26,951	26,951	66,572	66,572
Grooming	39,304	39,304	49,671	49,671
Charity Store - Banbridge	101,283	101,283	98,768	98,768
Charity Store - Lurgan	73,820	73,820	84,432	84,432
Charity Store - Lisburn	56,224	56,224	37,097	37,097
	<u>297,582</u>	<u>300,460</u>	<u>356,655</u>	<u>356,655</u>

11. Investment costs

	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Stockbroker Fees	<u>6,289</u>	<u>6,289</u>	<u>4,594</u>	<u>4,594</u>

12. Expenditure on charitable activities by activity type

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

13. Analysis of support costs

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

14. Net gains on investments

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

15. Net income

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

16. Staff costs

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

The total staff costs and employee benefits for the reporting period are analysed as follows:	2025	2024
	£	£
Wages and salaries	1,100,840	800,498
Social security costs	90,461	61,406
Employer contributions to pension plans	<u>35,242</u>	<u>27,721</u>
	<u>1,226,543</u>	<u>889,625</u>

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

The average head count of employees during the year was 46 (2024: 41). The average number of full-time equivalent employees during the year is analysed as follows:	2025	2024
	No.	No.
Number of staff	<u>46</u>	<u>41</u>

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

The number of employees whose remuneration for the year fell within the following bands, were:	2025	2024
	No.	No.
£70,000 to £79,999	<u>1</u>	<u>1</u>

Key Management Personnel

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

17. Trustee remuneration and expenses

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

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

18. Intangible assets

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

19. Tangible fixed assets

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

20. Investments

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

All investments shown above are held at valuation.

Investment properties

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

Financial assets held at fair value

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

21. Stocks

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

22. Debtors

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

23. Creditors: amounts falling due within one year

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

25. Pensions and other post retirement benefits

Defined contribution plans

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

26. Analysis of charitable funds Unrestricted funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 2025
General funds	2,795,806	3,160,489	(2,149,803)	73,054	3,879,546
Development Fund	830,895	–	–	–	830,895
	<u>3,626,701</u>	<u>3,160,489</u>	<u>(2,149,803)</u>	<u>73,054</u>	<u>4,710,441</u>
	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
General funds	2,200,922	2,176,954	(1,691,264)	109,194	2,795,806
Development Fund	1,000,000	–	(169,105)	–	830,895
	<u>3,200,922</u>	<u>2,176,954</u>	<u>(1,860,369)</u>	<u>109,194</u>	<u>3,626,701</u>

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

Restricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 2025
DFC – Jobstart	–	34,174	(34,174)	–	–
Dormant Accounts Fund	–	30,000	(30,000)	–	–
Community Foundation	–	10,000	(10,000)	–	–
The Pet Fund	–	80,000	(60,000)	–	20,000
	<u>–</u>	<u>154,174</u>	<u>(134,174)</u>	<u>–</u>	<u>20,000</u>
	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
DFC – Jobstart	–	23,595	(23,595)	–	–
Dormant Accounts Fund	–	20,000	(20,000)	–	–
Community Foundation	–	–	–	–	–
The Pet Fund	–	–	–	–	–
	<u>–</u>	<u>43,595</u>	<u>(43,595)</u>	<u>–</u>	<u>–</u>

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

27. Analysis of net assets between funds

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

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

28. Ethical standards

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

29. Taxation

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

NOTES TO THE FINANCIAL STATEMENTS

31 MARCH 2025

30. Financial instruments

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

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

31. Contingencies

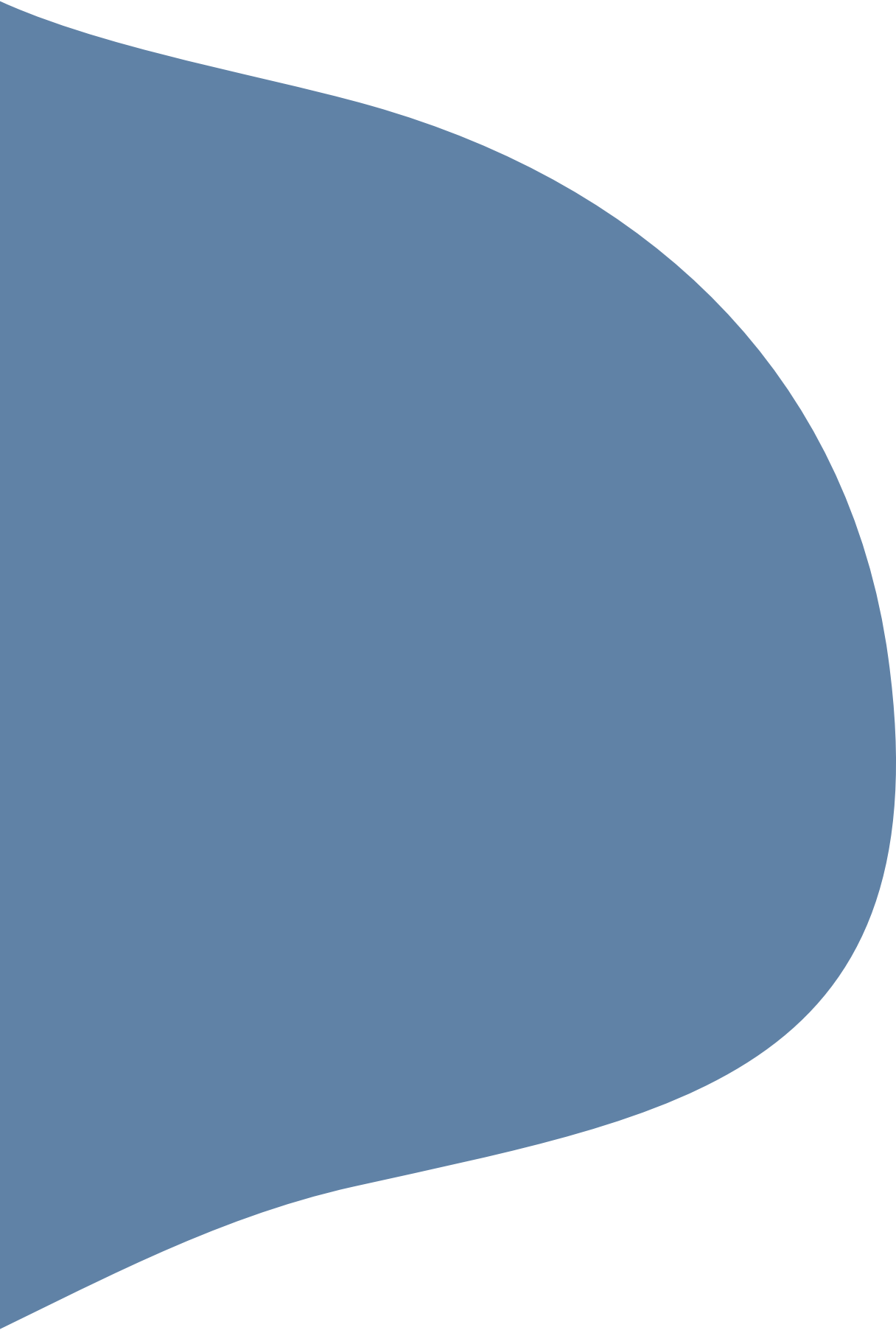
A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

32. Analysis of changes in net debt

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

33. Related parties

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







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

NI Charity Number. NIC102755.