



**USPCA**

PROTECTING ALL ANIMALS ESTD 1836



# ANNUAL REPORT

31 March 2021

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## FOREWORD

This report outlines the vital work undertaken by the Charity in the year to 31st March 2021. This is the first year of the new three year strategy, the key themes of which are service development, growth and excellence.

The past twelve months presented the Charity with a range of new challenges in light of the Covid-19 pandemic, however I am pleased that, despite the adversities faced during this time, the USPCA remained resolute in its commitment to helping animals in need in Northern Ireland.

I am delighted to be joined on the Board by a group of skilled individuals from a range of different professional backgrounds, all of whom provide unfaltering support to the work of the Charity and its overall mission. I thank each member of the Board for their engagement and support this year.

The Charity's operations were significantly impacted by the Covid-19 pandemic – particularly our areas of income generation such as fundraising events, the Charity Store in Banbridge, the Pet Supplies Shop and Grooming Room in Newry.

However, more than ever before, it gives me great pleasure to report on the success of the Charity as it adapted its operations to the 'new normal' and delivered excellence at all times. Whilst restricted, our veterinary services continued to provide care to those most in need, wildlife rescues were extended to provide seven day cover and our supply of pet food parcels to food banks was needed more than ever. The USPCA has also driven forward its campaigning work this year with the launch of our Animal Welfare Manifesto 'Addressing the Deficit', as well as the formation of the All Party Group on Animal Welfare at Stormont.

The team of USPCA staff and volunteers deserve special recognition for their resilience and steadfast approach during the challenges of the past year. They continue to work diligently towards the achievement of the Charity's objectives and are truly a credit.

To close, I would like to extend a special thank you also to our members, donors and supporters who, despite enduring the challenges of Covid-19 themselves, provided overwhelming support to the USPCA. This incredible generosity is the lynchpin to our success now and into the future.

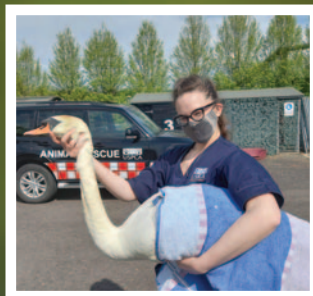
A handwritten signature in black ink, appearing to read 'John Farrell', written in a cursive style.

**John Farrell**  
Chair



# Vision

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



# Values

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

## YEAR IN REVIEW

### ***DEDICATED TO THE PREVENTION OF CRUELTY TO ANIMALS***



**One of many badgers protected by Operation Brockwatch**

The prevention of cruelty to animals is a fundamental component of the USPCA’s work and is woven into all aspects of the Charity. This area in particular is represented by the hard work and dedication of our Special Investigations Unit, which investigates organised animal cruelty. It also includes our outreach with schools and community groups across Northern Ireland, which unfortunately we were unable to deliver this year due to Covid-19 restrictions.

During the past year our Special Investigations Unit has focused on the illegal puppy trade and the vicious crime of badger baiting, working closely with other agencies to help disrupt and put an end to these reprehensible crimes.



**Puppies seized at Cairnryan Port in August 2020 as part of Operation Delphin**



**21 INVESTIGATIONS  
COMPLETED, LEADING TO 19  
ENFORCEMENT ACTIONS BY  
STATUTORY AGENCIES**

## YEAR IN REVIEW

### DEDICATED TO THE RELIEF OF SUFFERING IN ANIMALS

The USPCA relieves the suffering of animals in a number of different ways, from our social rehoming scheme and wildlife rescues to the supply of pet food parcels to local food banks and the fantastic work of our veterinary team. Despite the challenges presented by Covid-19 in the last year, we are proud that we have been able to help so many animals in need here in Northern Ireland. These are just some of the amazing stories that have been through our door during this time...



# 176

ANIMALS  
REHOMED



# 3,850

CASES TREATED IN THE  
ANIMAL HOSPITAL



# 3,531

PET FOOD PARCELS  
DISTRIBUTED



# 249

WILDLIFE RESCUES  
UNDERTAKEN



# 714

VETERINARY  
VOUCHERS ISSUED

#### Collie Abandoned in a Schoolbag

This beautiful young collie had a truly awful start to life, abandoned and left to die in a schoolbag. Thanks to the quick actions of a member of the public she was immediately brought to our attention where she received veterinary treatment to help nurse her back to health. Despite a broken leg and serious trauma from her ordeal, she made a wonderful recovery and found a loving home where she was dubbed Twix! She has since had many adventures and is showered in the love of her owners.



#### Nellie Nursed Back to Health

Nellie was found by a family while out for their daily walk in the Belfast area. She was in serious pain due to severe injuries to her ear and so the caring family contacted the USPCA and stayed with Nellie until our Rescue Officer arrived. She was examined by our veterinary team and after x-raying her, it was decided that surgery was required immediately to save her life. Thankfully her surgery was a success and after some rehabilitation at the USPCA, she then found the loving forever home she truly deserved.







### Baby Otter Rescued

This little otter was rescued after a man who was fishing on the River Bann noticed it in distress and being carried away by strong flood water. The fisherman did a great job of saving the otter in his net and brought it safely to shore. As it was incredibly weak and unresponsive, our Rescue Officer advised the gentleman to warm it up and bring it to Greenmount Vets located a short distance away. The young cub was then brought to our facilities here in Newry to review his condition. Following some intensive care at the USPCA, the baby otter was transferred to a specialist rehabilitation centre in Scotland.

### Geese Rescued in Newcastle

Very stormy weather caused the Shimna River in Newcastle, County Down, to burst its banks and as a result, several geese were swept out to sea and were in difficulty. After a very careful rescue operation the geese were returned to safety and welcomed by a fantastic round of applause from the public. We were delighted to see them out of harm's way.



### A New Year Guest at the USPCA

The USPCA had an unexpected New Year's guest as a very weak and dehydrated buzzard came into our care. The buzzard was found by a member of the public in the Larne area and was taken into a local vet who then brought it to the attention of our Rescue Officer. The buzzard underwent a thorough examination from our veterinary team and spent two weeks recuperating before being released safely back into the wild.

### Helping Communities Throughout Covid-19 and Beyond

The USPCA is pleased to offer our support to foodbanks throughout Northern Ireland by providing pet food parcels. The foodbanks are a vital resource for many households facing financial adversity and were needed more than ever during the challenges of this year. A special thank you to the public for your support of this worthy cause.



## YEAR IN REVIEW

### DEDICATED TO THE ADVANCEMENT OF ANIMAL WELFARE

**ADVANCING ANIMAL WELFARE IS PARAMOUNT IN PROVIDING GREATER PROTECTIONS FOR THE MOST VULNERABLE MEMBERS OF OUR SOCIETY.**



In November 2020 we launched our Animal Welfare Manifesto 'Addressing the Deficit' which sets the scene for new animal welfare legislation required in Northern Ireland. There is an appetite for real change regarding animal welfare provisions and enforcement in the region, something we have witnessed first-hand with the fantastic support of our members who have joined us in creating a strong voice for animals.

In line with the launch of our Manifesto, we initiated the re-establishment of the All Party Group (APG) on Animal Welfare, Chaired by MLA John Blair. Since the development of the cross-party APG, we have been encouraged by the increased discussion in Stormont regarding crucial animal welfare concerns. Key issues brought forward this year include the introduction of Lucy's Law type legislation, banning hunting with dogs, the introduction of a Banned Offenders Register, and Finn's Law.



To mark the launch of the USPCA Animal Welfare Manifesto and the All Party Group on Animal Welfare, Belfast City Hall was lit up in the Charity's colours. Over 185 years ago the USPCA started on the cobbled streets of Belfast where it first lobbied for the protection of all animals.

Members of All Party Group on Animal Welfare and Brendan Mullan, Chief Executive USPCA

# #AddressTheDeficit #HelpAnimals



## PUBLIC ENGAGEMENT



**27K+** Facebook Followers



**1.4K+** Twitter Followers



**2.8K+** Instagram Followers

**94,782** unique visits to [www.uspca.co.uk](http://www.uspca.co.uk)

**440K** website page views

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



Rural partnership saves badgers



Pets do not belong under the Christmas tree



Pets are for life, not just for lockdown



USPCA calls for Common Veterinary Area



USPCA Launches Trek for Tails challenge



USPCA calls for tougher animal welfare laws



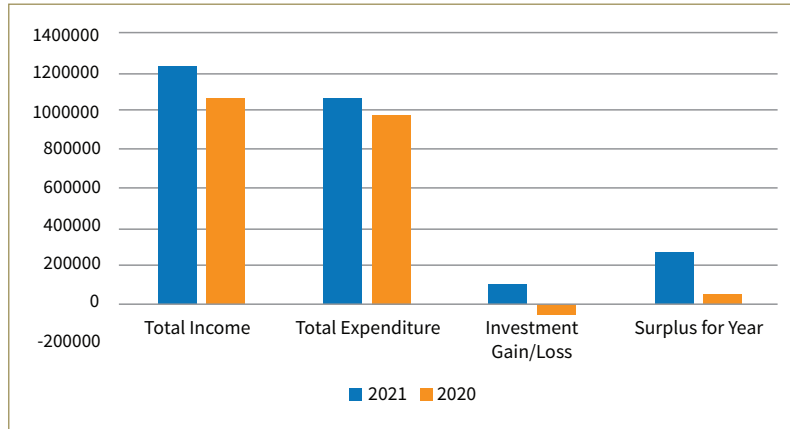
Public urged to be vigilant when adopting pet



USPCA gets into gear for charity cycle

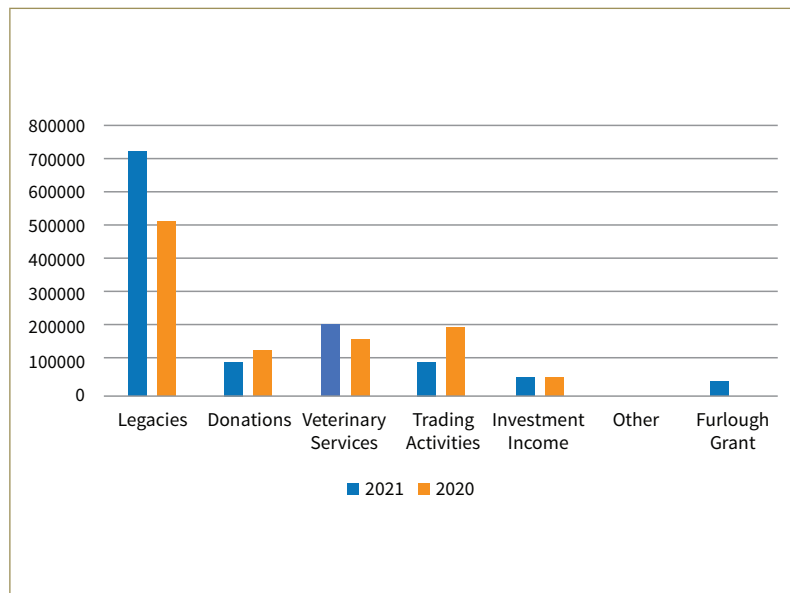
## FINANCIAL REPORT

	2021	2020
	'000s	'000s
<b>Total Income</b>	1219	1061
<b>Total Expenditure</b>	1062	977
<b>Investment Gain/Loss</b>	94	(50)
<b>Surplus for Year</b>	251	33



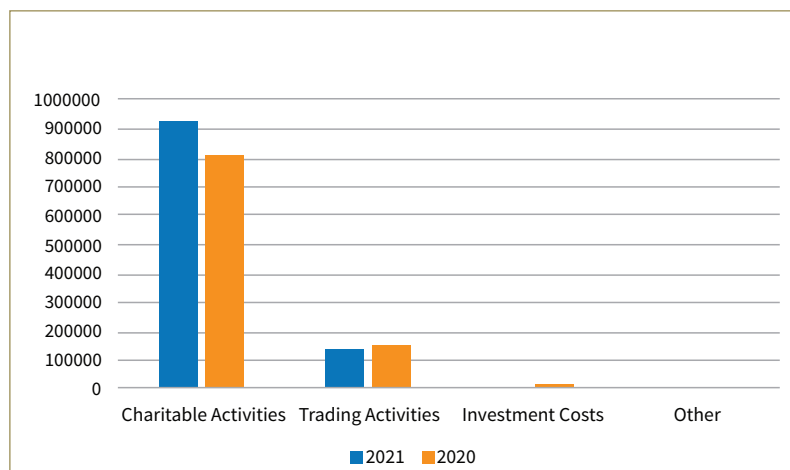
### Income

	2021	2020
	'000s	'000s
<b>Legacies</b>	721	514
<b>Donations</b>	98	131
<b>Veterinary Services</b>	208	165
<b>Trading Activities</b>	98	198
<b>Investment Income</b>	53	51
<b>Other</b>	1	1
<b>Furlough Grant</b>	40	1
<b>Total</b>	<b>1219</b>	<b>1061</b>



### Expenditure

	2021	2020
	'000s	'000s
<b>Charitable Activities</b>	921	807
<b>Trading Activities</b>	133	156
<b>Investment Costs</b>	8	9
<b>Other</b>	0	5
<b>Total</b>	<b>1062</b>	<b>977</b>



## LEGACY BEQUESTS

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



Late William James Mills – Co. Armagh  
Late Gail O'Neill McKinley – Belfast  
Late Charles John McKay – Craigavon  
Late Kathleen Teresa McEvoy – Newry  
Late William John McCrea Bailey – Co. Tyrone  
Late Roger Gray - Lisburn  
Late Thomas Hueston - Portrush  
Late Ambrose Luke White – Newcastle, Co Down  
Late Elizabeth Creelman McWilliams - Lisburn  
Late Joan McCormack - Omagh  
Late Helen Margaret Alexander – Co. Antrim  
Late Sir Brian Morton - Saintfield  
Late Mary Doris Taylor - Belfast

Late Wilhelmina Griffen Dunlop - Carrickfergus  
Late John Noel Hawthorne Nesbitt - Belfast  
Late Jean Anderson – Co. Down  
Late Kathleen Cunningham - Antrim  
Late Christopher Lewis McCoubrey - Belfast  
Late Thelma Greer – Co. Armagh  
Late Dorothy Shaw - Belfast  
Late Gwendoline Sullivan - Belfast  
Late Alison Jean Walters - Dungannon  
Late Robert George Robinson Nicholl - Belfast  
Late Maureen Dugan - Bangor  
Late Anna Elizabeth Boyce – Portstewart



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



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



## COMMUNITY SUPPORT AND FUNDRAISING

# Making a lasting difference to animals in need...

In October we held our first ever charity cycle 'Pedal for Paws', where our supporters took on a 20-mile challenge from Newry to Scarva and back to help raise vital funds for the USPCA.



As we entered 2021, we set our supporters another challenge 'Trek for Tails' where participants put on their walking shoes to trek from 50-200 miles in the space of four weeks, helping many of the 'tails' – animals in our care!

This year we also had three very brave supporters who took the plunge on behalf of the USPCA, tackling a 10,000ft skydive!



We wish to thank you, our members and the general public, for your overwhelming support during this year. From monetary donations and pet food bundles, to clothing and items for our Charity Store, you have greatly supported our work and made a real difference – **thank you!**

Your support through regular donations, events, appeals and social media fundraisers has helped raise over **£95,000** for the USPCA!

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

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 March 2021.

### Reference and Administration Details

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

**Charity registration number:** 102755

**Company registration number:** NI000258

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

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

**Bankers** Danske Bank Portadown Finance Centre, 45-48 High Street, Portadown, BT62 1LB  
Ulster Bank, 86 Hill Street, Newry, BT34 1YB

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

### Directors and trustees

J Farrell (Chair)  
J Wilson (Hon. Secretary)  
P Kearney (Hon. Treasurer)  
G McCoubrey  
E McCrory  
D Thompson  
D Wilson



## Structure, governance and management

### **Legal Status**

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

### **Governing Document**

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

### **Charitable Status**

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

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

### **Appointment of Trustees**

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

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

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

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

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

### **Trustee Induction and Training**

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

### **Arrangements for setting pay and remuneration of Key Management Personnel**

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

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

### **Organisation structure and how Charity makes decisions**

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2021 the Board met on five occasions. Attendance was as follows:

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

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

Paul Kearney	Chair	4 out of 4
Elaine McCrory		4 out of 4
John Wilson		4 out of 4

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

John Farrell	Chair	1 out of 1
Paul Kearney		1 out of 1
John Wilson		1 out of 1

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

### **Management**

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

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

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

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

Deirdre McArdle, Animal Care Manager, is responsible for companion animal rehoming and wildlife rescues.

Ian Lyle, Head of Special Investigations Unit, is responsible for directing our investigations into organised animal cruelty.

Rachel McGreevy, Charity Store Manager, is responsible for the operation of our charity store.

Anthony Fearon, Administration Manager, is responsible for financial administration and premises management.

### **Relationships with Related Parties**

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 18 and 31 to the accounts.

### **Risk Management**

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the Charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.
- The Board has delegated oversight responsibility for risk management to its Audit & Risk Committee. The Audit and Risk Committee reports on its work at each Board meeting.

## **Objectives and activities**

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

1. The advancement of animal welfare.

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

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

In furtherance of this object, the USPCA:

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

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

In furtherance of this object, the USPCA:

- Operates an Animal Hospital in Newry. The hospital relieves the pain of suffering animals and provides other veterinary services for companion animals.
- Treats and relieves the pain of suffering wildlife
- Suffering pets and wildlife in other parts of NI are treated by local vets courtesy of a 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 the Animal Hospital
- Provides temporary accommodation for companion animals whose owners become incapacitated through ill health or other personal circumstances and houses the animals until long term arrangements for their future are in place.
- Treats suffering wildlife prior to re-introduction to their natural environment.
- In partnership with the Trussell Trust, which operates food banks across NI, provides food parcels for the many companion animals belonging to individuals and families in need of support.

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

In furtherance of this object, the USPCA:

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

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

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

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

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

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

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



## Achievements and performance

The year under review is the first year of our new three year strategy to March 2023. Over the previous three years the Charity has refocused, clearly defining, and embedding its range of services. Relationships have been re-established with key partners and organisational governance strengthened. Having generally been looking inwards over the past three years, we are now able to look outwards, building on these strong foundations. Key themes over the next three years are service development, growth, and excellence.

During the current year the delivery of services was undermined by the Covid 19 pandemic. USPCA staff and volunteers showed great commitment in their response to the challenges presented, ensuring services were maintained to the fullest extent possible.

Rehoming of companion animals was suspended during lockdown periods with the animals in residence fostered at home by volunteers.

Veterinary services were restricted to repeat prescriptions and emergency treatments only, on the advice of the Royal College of Veterinary Surgeons. Cases were triaged by phone and in the car park prior to admittance to the animal hospital.

The rescue of injured wildlife continued, with Rescue Officers operating from home.

It was impossible to deliver animal welfare presentations in schools.

Income was reduced with the enforced closure of the Charity Store and pet grooming service and the inability to organise fundraising events.

As lockdown restrictions were eased, service capacity remained restricted as a result of enhanced levels of bio security measures, and virus infection surges negatively impacted staff availability for work.

Despite all of the above, the Charity continued to deliver its mission successfully: preventing cruelty to animals, relieving suffering in animals and advancing animal welfare.

### Animal Hospital



**This heavily pregnant cat entered our care and was closely monitored by our team. Struggling to give birth naturally, our veterinary team carried out a C-Section to deliver four healthy kittens.**

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

Last year the veterinary facilities were extended to provide an additional consulting room, clean theatre and larger recovery kennels area. The new facilities will allow us to treat more patients, reach more people in need of this charitable service and extend the service to include orthopaedic surgery. It was not possible to fully exploit the additional capacity this year due to the restrictions arising from the Covid 19 pandemic. With the added PPE and cleaning needed in between treating each animal, appointment times were extended from 15min slots to 20mins which meant the loss of 25% of our appointment capacity. Screens, signage and other safety measures were installed to protect our staff and clients.

Against this difficult operational backdrop, it was particularly pleasing to achieve the RCVS Core Standards in recognition of the quality of service delivered by the staff in the veterinary team.

### Animal Rescues

Badgers, buzzards, hedgehogs, swans, foxes.... just some of the wildlife we have rescued, treated at the Animal Hospital, and then released back into their native habitat. In previous years the USPCA Rescues' catchment area covered an area south of the M1 motorway. This year the catchment area was extended to include Greater Belfast. Wildlife in need of veterinary services and located outside these areas were treated using our Veterinary Voucher scheme. This facility ensures injured wildlife is treated locally and not left to suffer.



**This hedgehog was found in a poorly state by a member of the public. Brought in by our animal rescue officer, it was discovered that the hedgehog was suffering from severe ringworm and mange. It received treatment and spent its winter hibernation at the USPCA before being successfully released.**

### Animal Rehoming

The USPCA offers a companion animal rehoming service in situations where an individual's personal circumstances have changed, such as moving into residential care, or being no-longer able to care for their pet. The service removes the stress for the owner worrying about what will happen to their much loved pet, ensuring a new caring home is found. While the general service was suspended during lockdown periods, all crisis situations were responded to positively and supported.

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



**Lucky was found abandoned and in a very bad way. Completely neglected, he suffered from a range of problems, but our team did a great job in transforming his quality of life. Lucky has since been rehomed to a loving family and is doing well.**

### Animal Cruelty Investigations

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

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

The main focus of our investigations in the past year was the illegal puppy trade.

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

We have also focused on identifying illegal breeders, passing this information to local councils for enforcement action.

One example of our work involved a licensed dog transporter who was reported to be illegally transporting dogs & puppies through Belfast Port to GB. Some of these dogs were alleged to have been stolen from ROI. The USPCA Investigation Unit successfully followed the individual to a location outside Belfast Port & alerted PSNI & Council animal welfare officials. In total, 34 dogs and puppies were seized from less than adequate conditions. This transporter is consequently facing a number of charges by both the Council and the Garda Síochána.

During the year the Investigations Unit also completed a successful first year of Operation Brockwatch in partnership with the NI Badger Group.

Despite badgers being passive, nocturnal animals and their setts being fully protected by law, they are still being targeted relentlessly for “sport” to satisfy the blood lust of badger baiters, criminal gangs who roam our countryside at will. Operation Brockwatch aims to deter badger diggers and baiters trespassing on farms with the intention of committing barbaric acts of cruelty on a protected species. Six badger setts, identified as vulnerable and experiencing badger baiting on multiple occasions, were watched on a ‘round the clock’ basis using modern technology. We are pleased to report that the initiative has been successful in deterring any further acts of cruelty at these setts.

In November, the Special Investigations Unit was strengthened with the appointment of a Head of Unit who brings extensive criminal investigation experience to our work. He has now established a clear strategic framework for the Unit and embedded the National Intelligence Model to give a clear framework for the analysis of information and intelligence. This will ensure information received is managed, developed and shared with enforcement agencies/other partners to enable the effective targeting of organised animal cruelty.

### Animal Welfare Advocacy

The animals around us play an essential role in our society and natural environment, enhancing our quality of life, but at the same time can be taken for granted or worse still, abused. Within an advanced society, protections are put in place to ensure abuse does not take place. It is important that these protections are kept under review and updated to keep pace with economic and societal changes.

In the absence of an Assembly for some three years, Northern Ireland fell behind Great Britain and Ireland in legislating to enhance animal welfare. In response, the USPCA published an Animal Welfare Manifesto – “Addressing the Deficit” outlining eight pieces of proposed legislation:



- The introduction of Finn’s Law to provide greater protection for Service Animals.
- The introduction of Lucy’s Law to curb the illegal puppy trade.
- Greater controls over selling pups on-line to tackle illegal and cruel puppy dealers.
- Banning hunting with dogs to end the cruelty inflicted on defenceless wildlife.
- The introduction of a Banned Offenders Register to prevent those banned from keeping animals obtaining animals.
- The review of animal business licencing to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
- The banning of wild animals in circuses to protect these special animals from needless abuse.
- The compulsory microchipping of cats to enhance traceability and reunite lost or stolen cats with their owners.

The USPCA was the catalyst to the re-establishment of the All Party Group on Animal Welfare at the NI Assembly and provides the secretariat to the group. The APG subsequently endorsed the USPCA Animal Welfare Manifesto as their priority animal welfare issues. John Blair MLA chairs the APG and has introduced a private members bill to ban hunting with dogs. Robin Newton MLA is taking forward a private members bill to introduce a much enhanced Lucy’s Law to Northern Ireland and Dolores Kelly MLA, is championing the introduction of a Banned Offenders Register, similar to the Sex Offenders Register but for animal welfare abuse.

Good progress is being made to introduce Finn’s Law in Northern Ireland. In February 2021 we were pleased that the Northern Ireland Assembly passed a resolution that Finn’s Law should be introduced and a consultation on the draft legislation was published in June.

In September 2020, following the death of 2000 pigs and 6000 chickens as a result of separate, accidental fires at farm buildings in counties Down and Tyrone, the USPCA raised questions with regard the DAERA inspection regime at farms and asked what wider society felt was acceptable in terms of farming practice. Specifically, questions were raised around the regulation and inspection of farm buildings, particularly with regard the adequacy and safety of electrical installations and on the scale and density of current farming practice. The USPCA called for a proactive move towards the use of loose housed or outdoor systems with a stocking density which allows free movement and the expression of normal behaviour. It was also suggested that as we left the EU, future financial support for farming could be linked to a move towards higher welfare and environmentally friendly systems, offsetting any short-term reduction in farm revenue arising from lower density practices.

The USPCA remains an active member of the DAERA Animal Health and Welfare Stakeholder Forum and is also a member of the Minister’s Advisory Group on socialisation of animals within a shelter/kennels environment.

During the year the USPCA joined the newly established NI Companion Animal Working Group to work in partnership with other organisations to provide a collective voice on companion animal welfare.

The Charity remains a full member of Eurogroup for Animals, a Brussels based organisation that seeks to influence Animal Welfare Legislation at an EU level. Its many successes are now evident in the laws governing the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals. In particular, the USPCA was an active member of Eurogroup’s UK-EU Taskforce contributing to a range of briefing papers highlighting the key animal welfare issues which must be addressed to safeguard animal welfare at the end of the transition period.

### Companion Animal Food Parcels

When the USPCA became aware of a marked growth in the numbers of pet owning families resorting to foodbanks, the Charity decided to offer pet food packs to the charity outlets. Companion animals receive first rate nutrition and pest control products donated to the Charity by manufacturers and the public. Working with the Trussell Trust, the largest foodbank provider in NI, the USPCA supported some 26 foodbanks across the year. Assistance that ensured much loved pets could remain healthy and homed despite financial adversity.



Pictured is USPCA Animal Rescue Officer Francis Fox delivering much-needed pet food parcels to foodbanks in Limavady.







### Schools and Community Outreach Education Programme

Restrictions arising from the Covid 19 pandemic meant it was not possible to deliver our schools and community outreach education programme during the year, but it will return to give sound advice and guidance to future generations, promoting responsible pet ownership and an appreciation of our native wildlife.

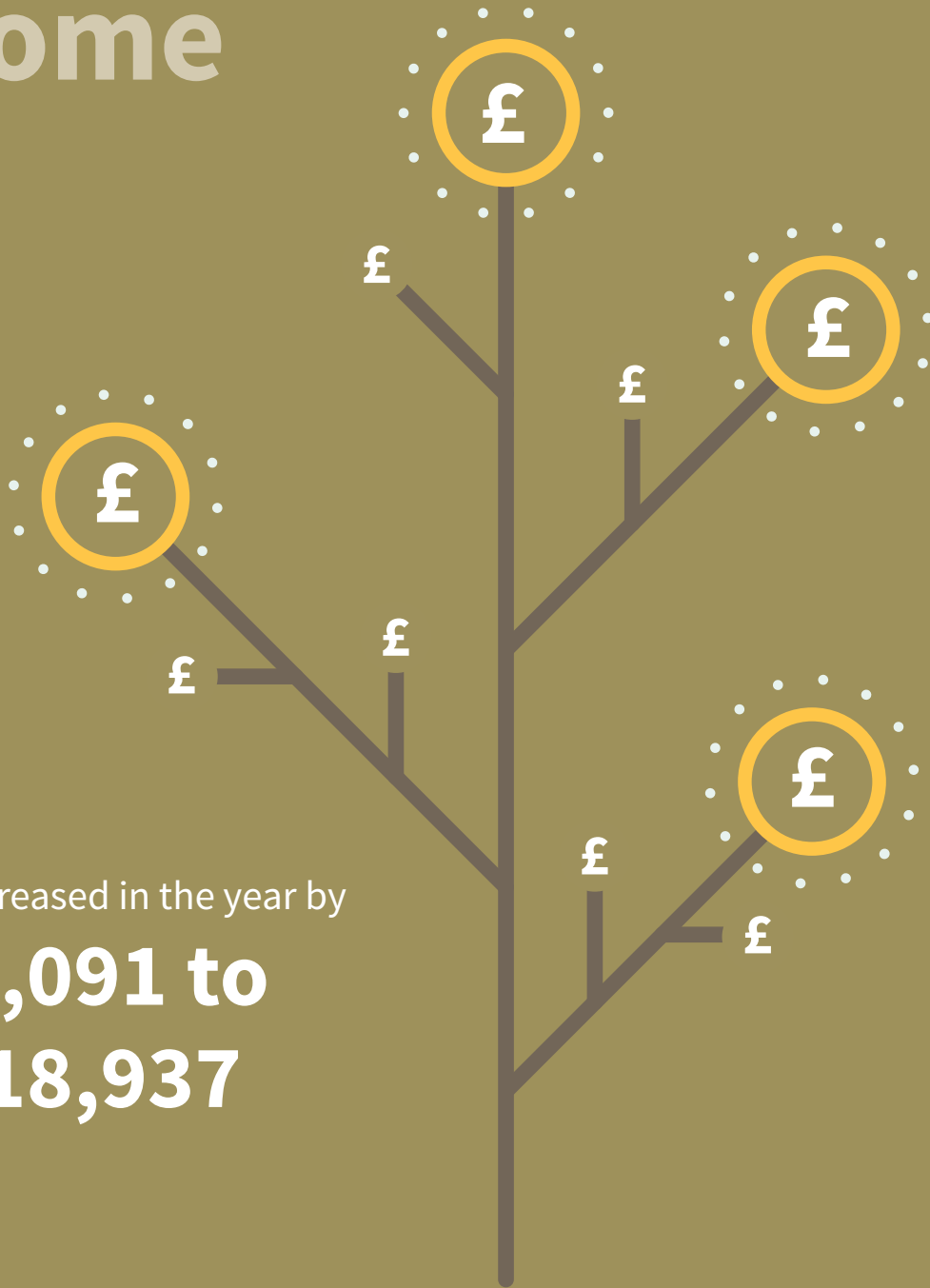


## Outputs/Impact

The delivery of services during the year was undermined by the Covid 19 pandemic, however, the Charity continued to make a positive impact in the community through delivery of the following output targets.

	TARGET	ACTUAL	ACHIEVEMENT
<b>ANIMAL HOSPITAL SERVICES</b>			
 Consultations undertaken	4300	3016	70%
Surgeries undertaken	830	600	72%
Neutering and Spaying	200	234	117%
Clients on Charitable Scheme	350	343	98%
<b>ANIMAL RESCUES</b>			
 Rescues Undertaken	200	249	124%
Veterinary vouchers issued	800	714	89%
<b>ANIMAL REHOMING</b>			
 Animals Rehomed	300	176	59%
<b>COMPANION ANIMAL FOOD PARCELS</b>			
 Food Parcels Issued	3500	3531	100%
	25	26	100%
<b>SCHOOL AND COMMUNITY OUTREACH EDUCATION VISITS</b>			
 Outreach Education Presentations	40	0	0%
<b>ANIMAL CRUELTY INVESTIGATIONS</b>			
 Major Investigation completed and Passed to Enforcement Agencies	1	1	100%
Minor Investigations completed and Passed to Enforcement Agencies	12	20	166%

# Income



Income increased in the year by

**£158,091 to  
£1,218,937**

## *Financial review*

The Charity had a surplus of income over expenditure in the year to 31 March 2021 of £250,870 (2020: £33,130). Expenditure on charitable services increased by £115,000.

## **Income**

Income increased in the year by £158,091 to £1,218,937.

Donations fell by circa £33,000 partly, as a result of less animals being rehomed due to the pandemic and in the main due to the absence of a corporate partnership in the year.

Legacy income grew by circa £207,000. Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities grew by some £43,000. This related largely to veterinary services and masks the impact of the pandemic on the service, as the service was temporarily closed for part of the previous year to allow for premises renovation and extension. There is also a small amount of contract income £1,470 arising from a new contract with Newry, Mourne and Down Council to provide short-term holding facilities for stray dogs.

Trading Income has fallen by circa £99,000 of which £60,000 relates to fundraising events and £39,000 to the Charity Store. Both are attributable to the pandemic.

Other Income increased by circa £38,000 which was attributable to grant received through the Government's Job Retention Scheme.

## **Expenditure**

Expenditure in the year increased by £84,480 to £1,062,323.

Trading costs fell by £23,000 reflecting the inability to hold fundraising events during the pandemic.

It is particularly pleasing to note that expenditure on charitable services grew by some £115,000 reflecting the Charity's commitment in the current 3-year strategy to extend and grow its charitable services. Areas of expansion in the current year were wildlife rescues, special investigations and animal welfare advocacy.

## **Net Gains/Losses on Investments**

There was a net gain on investment valuations at the year end of £94,265 compared to a net loss of £50,173 in the previous year. This reflects a gain on listed investments of £118,015 and a loss of £23,750 on investment properties arising from a market valuation carried out during the year.

## **Financial Position**

The Charity's financial position remains healthy with total funds of £2,248,244 of which £1,053,384 is committed in fixed assets. A further £366,250 rests in investment properties generating annual income of just over £40,000.

Cash ratio is strong at 3.5 with cash at bank of £366,481 covering current liabilities of £103,221.

Long term debt of £451,029 (bank loan) is adequately covered by funds of £945,767 invested in a low risk mixed share portfolio.

## **Investment powers and policy**

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

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

At the year end the Charity held investments in low risk equities to the value of £938,118. The Charity also held a number of shares in listed companies (previous legacies received) of £7,649.

The Charity holds investment property at Divernagh Road, Bessbrook valued at £320,000 and has a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from these properties contributes towards the costs of the Animal Hospital.

### **Reserves policy and going concern**

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

The present level of free reserves is £828,610 of which £470,593 has been designated for the development of the Charity's services across Northern Ireland. The balance of £358,017 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. A key strategic aim for the Charity is to re-establish this leadership position and to this end, it has set out a ten year vision for the Charity to the year 2030.

#### **USPCA 2030 Strategic Vision**

By the year 2030:

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

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

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

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

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

The Trustees have set out the following strategic objectives:

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

Next year 2021-22 the Charity will:

- Aim for a 20% growth in the delivery of our charitable services – veterinary care for injured and suffering animals, wildlife rescues, social rehoming, cruelty investigations, pet food parcels and education talks.
- Begin planning and preparations for the opening of a second facility.
- Continue to develop trading income streams and so reduce our operational dependency on legacy income.
- Develop new sources of fundraising income which will include the opening of our second Charity Store.

The one caveat to the above is Covid 19. We are operating in a new norm. It remains to be seen if we are truly emerging from the pandemic or whether further virus surges will lead to a return of restrictions. This would ultimately impact on the delivery of services; however, these risks have been identified and mitigating actions agreed to manage and reduce their impact. The Charity has sufficient funds to deal with any immediate short-term drop in income, and its dedicated team of trustees, staff and volunteers will ensure services are maintained during any challenges presented by Covid 19.

## Trustees' responsibilities statement

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

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

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

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

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

### Auditor

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

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

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

### Small company provisions

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

The trustees' annual report was approved on 6 October 2021 and signed on behalf of the board of trustees by:



J Farrell (Chair)  
Trustee



P Kearney (Hon. Treasurer)  
Trustee

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

### Opinion

We have audited the financial statements of The Ulster Society for Prevention of Cruelty to Animals (the 'Charity') for the year ended 31 March 2021 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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

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

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

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

### **Responsibilities of trustees**

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

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



## Auditor's responsibilities for the audit of the financial statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### Use of our report

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



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

For and on behalf of

6 October 2021

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) 31 MARCH 2021

	Note	2021		2020
		Unrestricted Funds	Total Funds	Total Funds
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	819,600	819,600	645,588
Charitable activities	6	207,988	207,988	164,729
Other trading income activities	7	98,303	98,303	197,886
Investment income	8	52,679	52,679	50,748
Other income	9	40,367	40,367	1,895
<b>Total income</b>		<u>1,218,937</u>	<u>1,218,937</u>	<u>1,060,846</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	10	132,955	132,955	155,776
Investment costs	11	8,254	8,254	9,441
Expenditure on charitable activities	12	921,114	921,114	807,094
Other expenditure	13	–	–	5,232
<b>Total expenditure</b>		<u>1,062,323</u>	<u>1,062,323</u>	<u>977,543</u>
Net gains/(losses) on investments	14	94,265	94,265	(50,173)
<b>Net income and net movement in funds</b>		<u>250,879</u>	<u>250,879</u>	<u>33,130</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		1,997,365	1,997,365	1,964,235
<b>Total funds carried forward</b>		<u>2,248,244</u>	<u>2,248,244</u>	<u>1,997,365</u>

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

## STATEMENT OF FINANCIAL POSITION

### 31 MARCH 2021

		2021	2020
	Note	£	£
<b>Fixed assets</b>			
Tangible fixed assets	18	1,053,384	1,103,885
Investments	19	1,312,017	1,210,997
		<u>2,365,401</u>	<u>2,314,882</u>
<b>Current assets</b>			
Stocks	20	38,721	33,714
Debtors	21	31,891	20,876
Cash at bank and in hand		366,481	245,425
		<u>437,093</u>	<u>300,015</u>
<b>Creditors: amounts falling due within one year</b>	22	103,221	130,342
<b>Net current assets</b>		<u>333,872</u>	<u>169,673</u>
<b>Total assets less current liabilities</b>		2,699,273	2,484,555
<b>Creditors: amounts falling due after more than one year</b>	23	451,029	487,190
<b>Net assets</b>		<u>2,248,244</u>	<u>1,997,365</u>
<b>Funds of the Charity</b>			
Unrestricted funds		2,248,244	1,997,365
<b>Total Charity funds</b>	26	<u>2,248,244</u>	<u>1,997,365</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 6 October 2021, and are signed on behalf of the board by:



J Farrell (Chair)  
Trustee



P Kearney (Hon. Treasurer)  
Trustee

## STATEMENT OF CASH FLOWS

### 31 MARCH 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net income	250,879	33,130
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	100,214	103,508
Net gains/(losses) on investments	(101,020)	50,173
Dividends, interest and rents from investments	(52,081)	(47,551)
Other interest receivable and similar income	(598)	(3,197)
Interest payable and similar charges	21,496	23,942
Loss on disposal of tangible fixed assets	–	5,232
Gains on disposal of programme related investments	–	(189)
<i>Changes in:</i>		
Stocks	(5,007)	(4,768)
Trade and other debtors	(11,015)	(108)
Trade and other creditors	(29,527)	24,113
Cash generated from operations	173,341	184,285
Interest paid	(21,496)	(23,942)
Interest received	598	3,197
Net cash from operating activities	<u>152,443</u>	<u>163,540</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	52,081	47,551
Purchase of tangible assets	(49,713)	(146,195)
Proceeds from sale of tangible assets	–	333
Purchases of other investments	–	(500,000)
Proceeds from sale of other investments	–	882
Other investing cash flow adjustment	–	(1,809)
Net cash from/(used in) investing activities	<u>2,368</u>	<u>(599,238)</u>
<b>Cash flows from financing activities</b>		
Repayments of borrowings	(33,755)	(32,437)
Payments of finance lease liabilities	–	(5,209)
Net cash used in financing activities	<u>(33,755)</u>	<u>(37,646)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	121,056	(473,344)
<b>Cash and cash equivalents at beginning of year</b>	<u>245,425</u>	<u>718,769</u>
<b>Cash and cash equivalents at end of year</b>	<u>366,481</u>	<u>245,425</u>

The notes on pages 38-50 form part of these financial statements.

# NOTES TO THE FINANCIAL STATEMENTS

## 31 MARCH 2021

### 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.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the Charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the Charity; it is probable that the economic benefits associated with the transaction will flow to the Charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a Charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the Charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the Charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

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

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

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

#### Depreciation

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

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

#### Investments

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

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

#### Investment property

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

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

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

#### Impairment of fixed assets

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

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

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



## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

#### Stocks

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

#### Defined contribution plans

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

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

#### 4. Limited by guarantee

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

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations	95,626	95,626	128,857	128,857
<b>Legacies</b>				
Legacies	721,264	721,264	514,256	514,256
<b>Subscriptions</b>				
Subscriptions	2,710	2,710	2,475	2,475
	<u>819,600</u>	<u>819,600</u>	<u>645,588</u>	<u>645,588</u>

#### 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Veterinary services	206,518	206,518	164,729	164,729
Contract Income	1,470	1,470	–	–
	<u>207,988</u>	<u>207,988</u>	<u>164,729</u>	<u>164,729</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

#### 7. Other trading income activities

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Fundraising events	3,820	3,820	63,095	63,095
Pet supplies shop sales	29,327	29,327	26,652	26,652
Grooming	25,117	25,117	29,483	29,483
Charity Store	40,039	40,039	78,656	78,656
	<u>98,303</u>	<u>98,303</u>	<u>197,886</u>	<u>197,886</u>

#### 8. Investment income

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Income from investment properties	41,837	41,837	42,295	42,295
Income from listed investments	10,244	10,244	5,256	5,256
Bank interest and dividends	598	598	3,197	3,197
	<u>52,679</u>	<u>52,679</u>	<u>50,748</u>	<u>50,748</u>

#### 9. Other income

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Other income	783	783	870	870
Gain on disposal of listed investments	-	-	189	189
Coronavirus Job Retention Scheme	39,584	39,584	836	836
	<u>40,367</u>	<u>40,367</u>	<u>1,895</u>	<u>1,895</u>

#### 10. Costs of other trading activities

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Shop costs	28,282	28,282	29,926	29,926
Grooming	29,515	29,515	25,061	25,061
Fundraising events	1,146	1,146	39,759	39,759
Charity Store	74,012	74,012	61,030	61,030
	<u>132,955</u>	<u>132,955</u>	<u>155,776</u>	<u>155,776</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

#### 11. Investment costs

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Premises expenses - Bessbrook	5,025	5,025	6,369	6,369
Stockbroker Fees	3,229	3,229	3,072	3,072
	<u>8,254</u>	<u>8,254</u>	<u>9,441</u>	<u>9,441</u>

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

	Activities undertaken directly	Support costs	<b>Total funds 2021</b>	Total fund 2020
	£	£	£	£
Prevention of cruelty and relief of suffering	314,162	94,021	408,183	388,770
Veterinary	252,336	-	252,336	193,486
Wildlife Rescue	51,881	-	51,881	42,343
Animal Care	88,660	-	88,660	89,718
Special Investigations	51,062	-	51,062	27,347
Animal Welfare Advocacy	19,043	-	19,043	5,148
Governance costs	-	49,949	49,949	60,282
	<u>777,144</u>	<u>143,970</u>	<u>921,114</u>	<u>807,094</u>

#### **Activities undertaken directly**

#### **Prevention of cruelty and relief of suffering**

	<b>2021</b>	2020
	£	£
Wages & salaries	165,639	167,467
Other Employment Costs	21,500	-
Rent & rates	895	32
Light & heat	10,938	13,351
Bad Debt	295	-
Staff travel & subsistence	1,170	3,326
Telephone	11,332	8,940
Depreciation	90,887	94,441
Publicity, fundraising and support	9,032	28,418
Subscriptions	1,051	-
Recruitment expenses	704	-
General expenses	719	830
	<u>314,162</u>	<u>316,805</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

<b>Activities undertaken directly</b>	<b>2021</b>	2020
<b>Prevention of cruelty and relief of suffering</b>	<b>£</b>	£
Veterinary Services	252,336	193,665
Wildlife Rescues	51,881	42,343
Rehoming Animal Care	88,660	89,718
Special Investigations Unit	51,062	33,147
Animal Welfare Advocacy	19,043	5,148
	<u>462,982</u>	<u>364,021</u>
<b>Support costs</b>		
Wages & salaries	33,515	17,587
Rent & rates	47	2
Light & heat	580	703
Repairs & maintenance	16,189	18,142
Insurance	14,389	13,788
Cleaning materials & consumables	6,733	3,309
Telephone	466	487
Printing, postage & stationery	5,562	6,261
Sundry expenditure	3,011	2,349
Staff training	9,879	3,358
Other staff costs	3,650	–
	<u>94,021</u>	<u>65,986</u>
<b>Governance costs</b>		
Accountancy fees	6,372	7,925
Audit fees	8,260	8,730
Legal and other professional fees	13,729	19,471
Costs of trustees' meetings	92	393
Bank interest and charges	21,496	23,763
	<u>49,949</u>	<u>60,282</u>
<b>Expenditure on charitable activities</b>	<u>921,114</u>	<u>807,094</u>

### 13. Other expenditure

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Loss on disposal of tangible fixed assets held for Charity's own use	<u>–</u>	<u>–</u>	<u>5,232</u>	<u>5,232</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

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

	Unrestricted Funds	<b>Total Funds 2021</b>	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gains/(losses) on investment property	(23,750)	(23,750)	-	-
Gains/(losses) on listed investments	118,015	118,015	(50,173)	(50,173)
	<u>94,265</u>	<u>94,265</u>	<u>(50,173)</u>	<u>(50,173)</u>

#### 15. Net income

Net income is stated after charging/(crediting):

	<b>2021</b>	2020
	£	£
Depreciation of tangible fixed assets	100,214	103,508
Loss on disposal of tangible fixed assets	-	5,232
Fees payable for the audit of the financial statements	<u>8,260</u>	<u>8,730</u>

#### 16. Staff costs

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

	<b>2021</b>	2020
	£	£
Wages and salaries	461,246	382,515
Social security costs	30,761	30,683
Employer contributions to pension plans	14,870	13,473
Other employee benefits	<u>21,500</u>	<u>-</u>
	<u>528,377</u>	<u>426,671</u>

A redundancy payment was made during the year which included an ex-gratia payment of £6,200. This arose from the restructuring of our front line services.

The average head count of employees during the year was 24 (2020: 21).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the Charity. The total compensation paid to key management personnel for services provided to the Charity was £106,002 (2020:£113,093).

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

#### 17. Trustee remuneration and expenses

The Charity trustees were not paid or received any other benefits from employment with the Charity in the year (2020:£nil).

They were reimbursed travel expenses during the year totalling £92 (2020: £393).

#### 18. Tangible fixed assets

	Freehold property	Premise Adaptions	Plant and machinery	Fixtures and fittings	Equipment	<b>Total</b>
	£	£	£	£	£	£
<b>Cost</b>						
At 1 Apr 2020	766,913	553,788	62,372	377,881	42,099	1,803,053
Additions	–	13,051	–	19,081	17,581	49,713
<b>At 31 Mar 2021</b>	<u>766,913</u>	<u>566,839</u>	<u>62,372</u>	<u>396,962</u>	<u>59,680</u>	<u>1,852,766</u>
<b>Depreciation</b>						
At 1 Apr 2020	46,014	312,014	53,695	264,541	22,904	699,168
Charge for the year	15,338	39,679	3,110	31,633	10,454	100,214
<b>At 31 Mar 2021</b>	<u>61,352</u>	<u>351,693</u>	<u>56,805</u>	<u>296,174</u>	<u>33,358</u>	<u>799,382</u>
<b>Carrying amount</b>						
<b>At 31 Mar 2021</b>	<u>705,561</u>	<u>215,146</u>	<u>5,567</u>	<u>100,788</u>	<u>26,322</u>	<u>1,053,384</u>
At 31 Mar 2020	<u>720,899</u>	<u>241,774</u>	<u>8,677</u>	<u>113,340</u>	<u>19,195</u>	<u>1,103,885</u>

#### 19. Investments

	Listed investments	Investment properties	<b>Total</b>
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2020	820,997	390,000	1,210,997
Additions	–	–	–
Fair value movements	124,770	(23,750)	101,020
<b>At 31 March 2021</b>	<u>945,767</u>	<u>366,250</u>	<u>1,312,017</u>
<b>Impairment</b>			
<b>At 1 April 2020 and 31 March 2021</b>			<u>–</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

	Listed investments £	Investment properties £	<b>Total</b> £
<b>Carrying amount</b>			
<b>At 31 March 2021</b>	<u>945,767</u>	<u>366,250</u>	<u>1,312,017</u>
At 31 March 2020	<u>820,997</u>	<u>390,000</u>	<u>1,210,997</u>

All investments shown above are held at valuation.

#### Investment properties

The investment properties at Divernagh Road, Bessbrook and Oldpark Road, Belfast is held at fair value. The fair value of these properties are reviewed annually by trustees.

#### Financial assets held at fair value

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

#### 20. Stocks

	<b>2021</b>	2020
	£	£
Raw materials and consumables	<u>38,721</u>	<u>33,714</u>

#### 21. Debtors

	<b>2021</b>	2020
	£	£
Trade debtors	5,946	6,222
Prepayments and accrued income	13,459	8,832
Other debtors	<u>12,486</u>	<u>5,822</u>
	<u>31,891</u>	<u>20,876</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

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

	<b>2021</b>	2020
	<b>£</b>	£
Bank loans and overdrafts	36,161	33,755
Trade creditors	27,622	43,691
Accruals and deferred income	23,222	43,004
Social security and other taxes	13,940	6,674
Net wages	-	79
Pension	2,276	3,139
	<u>103,221</u>	<u>130,342</u>

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

	<b>2021</b>	2020
	<b>£</b>	£
Bank loans and overdrafts	<u>451,029</u>	<u>487,190</u>

Included within creditors: amounts falling due after more than one year is an amount of £291,951 (2020: £331,703) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

#### 24. Deferred income

	<b>2021</b>	2020
	<b>£</b>	£
At 1 April 2020	-	12,673
Amount released to income	-	(12,673)
<b>At 31 March 2021</b>	<u>-</u>	<u>-</u>

#### 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 £14,870 (2020: £13,473).



## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

#### 26. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2021
	£	£	£	£	£	£
General funds	1,497,365	1,218,937	(1,032,916)	-	94,265	1,777,651
Development Fund	500,000	-	(29,407)	-	-	470,593
	<u>1,997,365</u>	<u>1,218,937</u>	<u>(1,062,323)</u>	<u>-</u>	<u>94,265</u>	<u>2,248,244</u>
	At 1 Apr 2019	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2020
	£	£	£	£	£	£
General funds	1,461,235	1,060,846	(977,543)	3,000	(50,173)	1,497,365
Development Fund	500,000	-	-	-	-	500,000
	<u>1,961,235</u>	<u>1,060,846</u>	<u>(977,543)</u>	<u>3,000</u>	<u>(50,173)</u>	<u>1,997,365</u>

The Trustees have set aside £500,000 to a designated fund for the development of the Charity's services across Northern Ireland, of which £29,407 was used in the year to expand the Special Investigations Unit, enhance our work in animal welfare advocacy and improve our kenneling facilities.

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

	Unrestricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£
Tangible fixed assets	1,053,384	1,053,384	1,103,885
Investments	1,312,017	1,312,017	1,210,997
Current assets	437,093	437,093	300,015
Creditors less than 1 year	(103,221)	(103,221)	(130,342)
Creditors greater than 1 year	(451,029)	(451,029)	(487,190)
<b>Net assets</b>	<u>2,248,244</u>	<u>2,248,244</u>	<u>1,997,365</u>

## NOTES TO THE FINANCIAL STATEMENTS

### 31 MARCH 2021

#### 28. Financial instruments

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

	<b>2021</b>	2020
	<b>£</b>	£
<b>Financial liabilities measured at amortised cost</b>		
Loan payable falling due within 1 year	36,161	33,755
Loan payable falling due in more than 1 year but less than 5 years	159,078	155,487
Loan payable falling due after 5 years	291,951	331,703
	<u>487,190</u>	<u>520,945</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".

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

	At 1 Apr 2020	Cash flows	At <b>31 Mar 2021</b>
	£	£	£
Cash at bank and in hand	245,425	121,056	366,481
Debt due within one year	(33,755)	(2,406)	(36,161)
Debt due after one year	(487,190)	36,161	(451,029)
	<u>(275,520)</u>	<u>154,811</u>	<u>(120,709)</u>

#### 30. Related parties

There were no related party transactions in the year (In 2020 the Charity engaged David Wilson to provide public relations services a total of £3,160 was paid for these services).



## USPCA – Protecting All Animals

### How You Can Help

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

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

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

### Thank you

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



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

NI Charity Number. NIC102755.