

COMPANY REGISTRATION NUMBER: NI000258
CHARITY REGISTRATION NUMBER: 102755

**The Ulster Society for Prevention of Cruelty to
Animals**

Company Limited by Guarantee

Financial Statements

31 March 2024

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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The Ulster Society for Prevention of Cruelty to Animals

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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 2024

REFERENCE AND ADMINISTRATIVE DETAILS

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

Charity registration number NIC102755

Company registration number NI000258

Registered office Unit 6
Carnbane Industrial Estate
Newry
BT35 6PQ

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

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

Ulster Bank
86 Hill Street
Newry
BT34 1YB

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

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Directors and trustees J Farrell (Chair) E McCrory (Hon. Secretary) P Kearney (Hon. Treasurer) G McCoubrey (retired Dec 2023) G O'Hare (appointed 20 Nov 2021) D Thompson Lyons K Anthony (appointed Dec 2023) M McGinn (appointed Dec 2023)	
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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

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Year ended 31 March 2024

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

Arrangements for Setting Pay and Remuneration of Key Management Personnel

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

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

Organisation Structure and how the Charity makes decisions

The Board of Trustees, which can have up to 9 members, has ultimate legal and financial responsibility for the affairs of the USPCA. During the year to 31st March 2024 the Board met on four occasions. Attendance was as follows:

John Farrell	Chair	4 out of 4
John Wilson	Hon Secretary	3 out of 3 (retired December 2023)
Paul Kearney	Hon Treasurer	4 out of 4
Gavin McCoubrey		2 out of 3 (resigned December 2023)
Elaine McCrory		4 out of 4
Garrett O'Hare		3 out of 4
David Thompson Lyons		3 out of 4
Kerry Anthony		3 out of 4
Mairead McGinn		1 out of 2 (appointed October 2023)

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	5 out of 5
Elaine McCrory		4 out of 5
John Wilson		3 out of 4
Kerry Anthony		2 out of 3 (appointed October 2023)

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

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Year ended 31 March 2024

Elaine McCrory

1 out of 1

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

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Year ended 31 March 2024

Management

Nora Smith, CEO is responsible to the Board of Trustees for delivery of the Charity's operational objectives.

Siobhan McHaffie, Director of Operations and Development is responsible for the oversight of the daily operational activities, income generation through fundraising and the development of services across NI.

Tara Kerr, Senior Veterinary Surgeon, is responsible for the clinical leadership of the veterinary team.

Niall Martin, Head Nurse, is responsible for the operational delivery of veterinary services.

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

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

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

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

Emma Neill, Customer Services and Retail Manager is responsible for the day-to-day management of the pet supplies and grooming social enterprises and customer service.

Relationships with Related Parties

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 16 and 28 to the accounts.

Risk Management

The trustees have a risk management strategy that comprises:

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

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

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Year ended 31 March 2024

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.
- Is an active member of the Dog Control Coalition, led by the RSPCA, it's membership consist of a number of key animal welfare charities across the United Kingdom.
- Is Chair of the Northern Ireland Companion Animal Welfare Group (NI WAG). A partnership of nine animal welfare charities providing services across NI.
- Proactively investigates and makes public many criminal acts including puppy trafficking organised dog fighting, badger baiting, carted deer hunts and cock fighting.

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

In furtherance of this object, the USPCA:

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

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

In furtherance of this object, the USPCA:

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Year ended 31 March 2024

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

In furtherance of this object, the USPCA:

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

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

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

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 USPCA is unique among animal welfare organisations and charities given our wide remit, including the vital work of the Special Investigations Unit (SIU) which is focused on disrupting organised animal cruelty crimes.

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The rehoming and wildlife service to animals across NI, has provided a lifeline of support. We never put a healthy animal to sleep. A policy we are extremely proud of.

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

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

Veterinary Services

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

The Veterinary practice has faced considerable workforce issues, and access to Veterinary Surgeons has limited the capacity of the services we provide. Thankfully with the appointment of new Veterinary Surgeons in-year it has provided more stability and consistency to this key service.

Wildlife Rescues

The USPCA is a team of dedicated staff and volunteers who come to the aid to care for sick, injured and orphaned animals. Over the past 12 months, we have responded to over 1000 wildlife rescues. Our specialist team with the support of 30 trained volunteers works across Northern Ireland. Our wildlife volunteers focus on the rescue, collection, and transport of injured wildlife. Over the course of the year, we came to the rescue of 976 wild animals.

An essential part of our wildlife service is the partnership we have with veterinary practices across NI. Vet practices who offer an initial assessment or relief of suffering for the wildlife that needs immediate care or relief. This support is vital especially as it ensures timely treatment and reduces the stress caused by traveling long distances to our Veterinary practice in NI. In return, we can offer a voucher scheme to the Vet practice, which helps with the cost of any initial treatment needed. Over the year we issued 602 vet vouchers to practices across NI.

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Year ended 31 March 2024

Social Rehoming

Our centre was at capacity for most of the year. The number of animals surrendered, plus a slow down in the number of inquiries for rehoming meant we were not in a position to rehome as many animals as planned. Sadly, some pet owners may face a change in their circumstances, such as a death in the family, moving to residential care, or no longer being able to care for their pet. Through our companion animal rehoming service, we aim to give owners facing difficult decisions or circumstances, the peace of mind that we will find their much-loved pet a compassionate and loving new home. We have also experienced a considerable increase in the number of stray dogs coming into our Centre, some of which had severe animal welfare issues.

We continued to retain our membership of the Association of Dogs and Cats Home standards accreditation.

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

Special Investigations Unit (SIU)

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

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

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

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

Animal Welfare Advocacy

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

Unfortunately, Northern Ireland has a substantial legislative deficit when reviewing the protections offered to animals under law. In some instances, such as the introduction of a ban on hunting wild mammals with dogs, Northern Ireland is over 20 years behind when compared to neighbouring countries such as England, Scotland or Wales. As part of our campaign to ban hunting with dogs in NI, we launched a partnership with the League Against Cruel Sports, jointly lobbying and advocating for the introduction of legislation to ban this cruel and outdated activity.

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

1. An overhaul of dog breeding laws and practices including the introduction of a Ban on 3rd party sale of puppies under six months old.
 2. Greater controls on selling puppies on-line to tackle illegal and cruel puppy dealers.
 3. Improve the effectiveness of Animal Welfare Enforcement.
 4. A change to the timeframes of any animal 'seized' to protect their welfare
 5. The introduction of a Register of Banned Animal Welfare Offenders – to reduce reoffending by those banned from keeping animals.
 6. Compulsory microchipping of pet cats, to enhance traceability and reunite lost or stolen animals with their owners.
 8. Updating Animal Welfare Licencing Regulations to ensure appropriate welfare standards at animal shelters, grooming parlours, doggy day care and mobile animal exhibits.
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Year ended 31 March 2024

9. Badgers & bovine tb. Providing an informed and balanced view to avoid the indiscriminate culling of this protected species.
10. Banning hunting with dogs, to end the cruelty inflicted on defenseless wildlife.

The USPCA provides the secretariat for the All Party Group on Animal Welfare at the Northern Ireland Assembly and we were pleased to see progress in several key policy areas through the work of the APG.

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

We have also continued our work with the Northern Ireland Companion Animal Welfare Group to provide a collective voice on key companion animal welfare issues.

The charity remains an active member of Eurogroup for animals – based in Brussels, Eurogroup for Animals is a pan-European animal advocacy organisation which focuses on improving the wellbeing of animals by achieving better legislation, standards, enforcement, and societal attitudes. Key areas of focus have included the transportation, housing and slaughter of farm livestock, the testing of cosmetics on animals, the travesty of fur farming and the abuses endemic in the international trade in companion animals.

Companion Animal Food Parcels.

Dependency on foodbanks is a growing trend here in Northern Ireland, especially due to the financial uncertainties in the wake of Covid and the cost of living crisis. Working with over 50 foodbanks operated by the Trussell Trust throughout the region, we supply pet food parcels to pet owners in need - parcels made up of pet food which has been kindly donated to the USPCA by manufacturers, local businesses, and members of the public. We delivered over 7000 pet food parcels to foodbanks across NI.

With this vital support we're able to help pets remain happy, healthy, and homed, despite financial adversity and ensure continued companionship for their owners.

Schools and Community Outreach Education Programme

Education talks in schools across NI as well as to a wide range of community organisations remained a key focus over the course of the year. We engaged with 84 schools and community organisations over the course of the year. Each engagement provided an opportunity to provide advice, guidance and inspire future generations as well as promoting responsible pet ownership and an appreciation of our native wildlife.

Outputs/Impact

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

Progress against Key Performance Indicators – 2023/24

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Year ended 31 March 2024

Veterinary Services	Target 2024	Actual Mar 24	Previous Year
• Consultations undertaken	4554	5958	6974
• Surgeries undertaken	575	800	503
• Neutering and Spaying	300	476	441
• Clients on discount scheme	500	651	574

Wildlife Rescues	Target 2024	Actual Mar 24	Previous Year
• Veterinary vouchers issued	1000	602	852
• Rescues	600	1057	427

Social Rehoming	Target 2024	Actual Mar 24	Previous Year
• Animals rehomed	600	355	298

Companion Animal Food Parcels	Target 2024	Actual Mar 24	Previous Year
• Food parcels issued	6500	7879	5846
• Food banks served	50	50	50

Companion Animal Grooming	Target 2024	Actual Mar 24	Previous Year
• Animals Groomed	1600	1680	1672
• Re-bookings made	50%	49%	50%

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Year ended 31 March 2024

School and Community Presentations	Target 2024	Actual Mar 24	Previous Year
<ul style="list-style-type: none">• Presentations delivered	50	94	37

Membership	Target 2024	Actual Mar 24	Previous Year
<ul style="list-style-type: none">• New Members recruited	1000	75	74

Special Investigations Unit	Target 2024	Actual Mar 24	Previous Year
<ul style="list-style-type: none">• Major investigation completed and passed to enforcement agencies.	2	1	2
<ul style="list-style-type: none">• Organised crime reports received.	300	764	356
<ul style="list-style-type: none">• Organised crime reports passed to enforcement agencies.	150	480	261

Animal Welfare Advocacy	Target 2024	Actual Mar 24	Previous Year
<ul style="list-style-type: none">• Changes in legislation.	0	0	0
<ul style="list-style-type: none">• Opinion Pieces Placed in Media	8	10	3
<ul style="list-style-type: none">• Regional Media articles	212	269	212

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Year ended 31 March 2024

FINANCIAL REVIEW

The Charity had a surplus of income over expenditure in the year to 31 March 2024 of £425,779 (2023, £ 617,170).

Income

Overall income increased slightly in the year to £ 2,220,549

Donations and legacy funding accounted for £1,379,879. Legacy income decreased slightly by £12,827. The overall amount received was £1,244,717. Legacies remain vital to the Charity's delivery of its animal welfare services; however, the level of such gifts is susceptible to large fluctuations each year.

Income from charitable activities accounted for £ 382,747, an increase of £66,635 from the previous year. This related largely to veterinary services and also dormant account funding which was awarded in-year.

Trading Income has increased by circa £81,118. The principal contributors to this increase are the Pet Supplies Shop and the Charity Stores in Banbridge, Lurgan and the opening of a third charity shop in Lisburn in November 2023. Income generated from fundraising events, pet supplies and grooming also contributed to the overall total.

Investment Income has increased by £17,594.

Donations increased in the year by circa £17,446 to £127,162.

Expenditure

Expenditure in the year increased by £478,039 to £1,903,964, in line with our development and growth plans.

The opening of a third charity store, as well as investment in the tradeable services accounted for some of the increase. Considerable investment into all aspects of charitable services as well as governance costs accounted for £390,572. An additional investment of £44,758 to the wildlife services has aided the number of rescues and our reach across NI. A £56,311 increase in animal care was provided to help to increase the welfare care of animals at our Centre and also to increase the number of animals we are able to rehome. A £21,224 increase to extend and grow the Special Investigations Unit was also awarded. Expenditure on charitable services grew reflects the charity's commitment in the current year to extend and grow its charitable services. The investment in additional staff accounts for the biggest share of the increase in expenditure representing a £225,909 increase compared with the previous year.

Net Gains/Losses on Investments

There was a net gain on investment valuations at the year end of £109,197 compared to a loss of £63,914 in the previous year.

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Financial Position

The Charity's financial position remains healthy with total funds of £3,626,701 of which £1,071,995 is committed in fixed assets. A further £275,563 rests in investment properties generating annual income of circa £37,198.

Cash ratio is strong at 4:1 with cash at bank of £616,263 covering current liabilities of £139,653

Long term debt of £332,490 (bank loan) is adequately covered by funds of £2,046,141 invested in a low to moderate risk mixed share portfolio.

Investment powers and policy

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

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

At the year end the Charity held investments in low to moderate risk equities to the value of £2,046,141

The Charity holds investment property at Divernagh Road, Bessbrook valued at £229,31 and has a 50% share in a house in Belfast (previous legacy received) valued at £46,250; the rental income from these properties contributes towards the costs of our charitable activities.

Reserves policy and going concern

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

The present level of free reserves is £2,279,143 of which £830,895 has been designated for the development of the Charity's services across Northern Ireland. The balance of £1,448,248 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.

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PLANS FOR FUTURE PERIODS

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

USPCA 2030 Strategic Vision

By the year 2030:

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

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

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

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

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

The Ulster Society for Prevention of Cruelty to Animals

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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.*

As part of the strategy to grow and develop over the course of the year the charity will continue to

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

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

The Ulster Society for Prevention of Cruelty to Animals

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Year ended 31 March 2024

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 7 September 2023 and signed on behalf of the board of trustees by:

John Farrell (Chair)
Trustee

Paul Kearney (Hon. Treasurer)
Trustee

