

KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

NOREBANK LODGE
GREENSHILL
KILKENNY

DIRECTORS' REPORT & FINANCIAL STATEMENTS

FOR YEAR ENDED 31ST AUGUST 2019

TAB SERVICES

ACCOUNTING & BOOKKEEPING SERVICES
181 THE SYCAMORES
FRESHFORD ROAD
KILKENNY

KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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FOR YEAR ENDED 31ST AUGUST 2019

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KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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GENERAL INFORMATION
FOR YEAR ENDED 31ST AUGUST 2019

Directors	Noel O'Donoghue Mary Mulhall Laura Roberts Ciara Murphy Maurice Drohan Tara Roche Tom Downey
Secretary	Eugene Hayes
Registered Number	488626 (incorporated 03 September 2010)
Registered Address	Norebank Lodge Greenshill Kilkenny
Registration of Business Name	Kilkenny S P C A Number: 438262 Date: 21 April 2011
Registered Charity Number	CHY 3593
Accountants	TAB Services Accounting & Bookkeeping Services 181 The Sycamores Freshford Road Kilkenny
Bankers	Allied Irish Bank 3 High Street Kilkenny

KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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DIRECTORS' REPORT TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31ST AUGUST 2019

The Directors present their Annual Report and Financial Statements for the year ended 31st August 2019.

Principal Activity

The activities of the company consist of the provision and promotion of animal welfare. The company is operating as a registered charity and does not carry on a trade.

Financial Period

The Financial Statements represent the 12 months of trading ending 31st August 2019. The comparative period represents the previous 12 month period ended 31st August 2018.

Principal Risks & Uncertainties

The Kilkenny Society for the Prevention of Cruelty to Animals (Kilkenny SPCA) is a non-profit animal rescue and welfare organisation affiliated to the ISPCA. The Kilkenny SPCA was founded in 1882 and has been a registered charity since 1937. Our aim is to improve the welfare of all animals, both domestic and wild, through a range of activities, including inspection of reported cases of cruelty, provision of a subsidised neutering scheme, aid in rehoming of animals, and promotion of education on animal welfare. Kilkenny SPCA is governed and run by volunteers and relies on donations to support our activities.

The board consists of seven volunteer members who provide operational and strategic support to the company.

Objectives and Activities

Our aim is to improve the welfare of all animals, domestic and wild. Kilkenny SPCA's work includes:

- Inspections of reported cases of cruelty,
- Attending accidents involving animals and providing relief as necessary,
- Providing shelter for animals in distress, including wild animals and birds,
- Providing a subsidised neutering scheme,
- Helping to re-home animals,
- Helping owners find lost animals,
- Promoting education on animal welfare.

Over the last 12 months, we have received 4,716 calls from the public.

Principal Risks & Uncertainties

The company receives its income from Government Grants, Dividends, Deposit Interest, and other Fund Raising activities. In the present economic climate they expect these sources to continue into the future and therefore the Directors consider it appropriate to prepare the Financial Statements on a going concern basis as done so in the past.

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Annual Report and the statutory financial statements in accordance with applicable Irish law and generally accepted accounting practice in Ireland including the accounting standards issued by the Financial Reporting Council and published by the Institute of Chartered Accountants in Ireland.

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DIRECTORS' REPORT TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31ST AUGUST 2019

Statement of Directors' Responsibilities (continued)

Irish Company Law requires the Directors to prepare statutory Financial Statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing those Financial Statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors' are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable that the Financial Statements comply with the Companies Acts 2014. They are also responsible for safeguarding the assets of the company, and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

Dividend and Transfers to Reserves

The Directors have not declared an interim or final dividend for the year.
The results for the financial period are set out on paged 7 & 8.

Going Concern

The Directors have reasonable expectations that the company has adequate resources to continue in operational existence for the foreseeable future and for that reason continue to adopt the going concern basis in preparing the Financial Statements as in the past.

Accounting Records

The measures taken by the Directors to ensure compliance with the requirements of Section 281 to 285 of the Companies Act 2014, regarding proper accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records are maintained at the Registered Office.

Health & Safety

The well-being of any volunteers and CE Scheme members is safeguarded through strict adherence to health and safety standards. Health and Safety legislation imposes certain requirements on the company and the Company is taking the necessary action to ensure compliance.

Environmental Matters

The Company will seek to minimise adverse impact on the environment from its activities, whilst continuing to address health, safety, and economic issues. The Company has complied with all applicable legislation and regulations.

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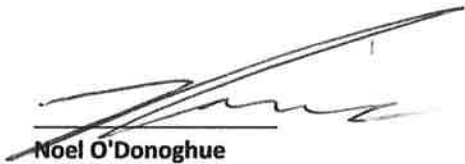
DIRECTORS' REPORT TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31ST AUGUST 2019

Directors' declaration on unaudited Financial Statements

In relation to the Financial Statements as set out on pages 8 to 13:

- The Directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.
- The Directors confirm that they have made available to TAB Services all the company's accounting records and provided all the information, books or documents necessary for the compilation of the financial statements.
- The Directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year ended 31st August 2019.

This report was approved by the Board on 8th July 2020 and signed on its behalf by:



Noel O'Donoghue
(Chairperson)

Date: 08-July-2020



(Director)

Date: 08-July-2020

**KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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**ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS
OF KILKENNY SPCA FOR YEAR ENDED 31ST AUGUST 2019**

In accordance with your instruction, and in order to assist you fulfil your duties under the Companies Acts 2014, we have compiled the Financial Statements of Kilkenny SPCA CLG for the year ended 31st August 2019, set out hereto from the books of account and information and explanations you have given to us.

Respective Responsibilities of the Directors and Accountants

You have acknowledged on pages 4 - 5 your duty to ensure that the Company has kept proper accounting records and to prepare Financial Statements that give a true and fair view under the Companies Act 2014. You consider that the company is audit exempt from the statutory requirement for an audit for the year.

Scope of our Work

We prepared the Financial Statements in accordance with the guidance in ICAI Miscellaneous Technical Statement "Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records and information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

John O'Shea

John O'Shea (ACA)

on behalf of

TAB SERVICES

Accounting & Bookkeeping Services

181 The Sycamores

Freshford Road

Kilkenny

Date: 08-July-2020

KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

PROFIT & LOSS ACCOUNT
FOR YEAR ENDED 31ST AUGUST 2019

	Notes	2019 €	2018 €
Turnover - Continuing Operations	2	71,957	44,204
Cost of Sales		<u>(14,495)</u>	<u>(16,852)</u>
Gross Profit		57,462	27,352
Direct & Administrative Expenses		<u>(27,002)</u>	<u>(32,778)</u>
Operating Profit/(Loss)		30,460	(5,426)
Interest Payable & Similar Charges		<u>(864)</u>	<u>(1,014)</u>
Profit/(Loss) on Ordinary Activities before Taxation	3	29,596	(6,440)
Taxation of Profit on Ordinary Activities		<u>-</u>	<u>-</u>
Retained Profit/(Loss) for the Year	7	<u>29,596</u>	<u>(6,440)</u>

Recognised Gains & Losses

There are no recognised gains or losses other than the Profit attributable to the Shareholders of the company of €29,596 for the year ended 31st August 2019, therefore a separate statement of total recognised gains or losses has not been prepared.

The Financial Statements were approved on behalf of the Board on 8th July 2020 and signed on its behalf by:


Noel O'Donoghue
(Chairperson)

Date: 08-July-2020


(Director)

Date: 08-July-2020

The notes on pages 11 - 13 form part of the Financial Statements
Accountants' Report on Page 7.

KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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BALANCE SHEET
FOR YEAR ENDED 31ST AUGUST 2019

	Notes	2019 €	2018 €
Fixed Assets			
Tangible Fixed Assets	4	8,222	10,888
Current Assets			
Cash at Bank and In Hand		45,060	16,013
		<u>45,060</u>	<u>16,013</u>
Liabilities: Amounts Due Within 1 Year	5	(6,354)	(6,776)
Current Net Assets		<u>38,706</u>	<u>9,237</u>
Liabilities: Amounts Due After 1 Year	5	(4,857)	(7,653)
Net Assets		<u>42,071</u>	<u>12,472</u>
Capital & Reserves			
Called Up Share Capital	6	-	-
Revenue Reserves	7	42,071	12,472
		<u>42,071</u>	<u>12,472</u>

We as Directors of Kilkenny SPCA CLG state that:

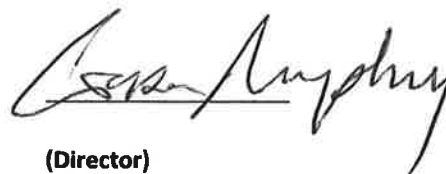
- (a) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) The company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- (c) The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,
- (e) The company has relied on the specified exemption in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

The Financial Statements were approved on behalf of the Board on 8th July 2020 and signed on its behalf by:



Noel O'Donoghue
(Chairperson)

Date: 08-July-2020



(Director)

Date: 08-July-2020

The notes on pages 11 - 13 form part of the Financial Statements
 Accountants' Report on Page 7.

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CASH FLOW STATEMENT
FOR YEAR ENDED 31ST AUGUST 2019

Notes	2019 €	2018 €
Reconciliation of Operating Loss to Net Cash Outflow from Operating Activities		
Operating Profit / (Loss)	29,596	(6,440)
Depreciation	2,666	2,666
Increase/(Decrease) in Creditors	<u>(3,215)</u>	<u>11,477</u>
Net Cash Outflow from Operating Activities	<u>29,047</u>	<u>7,703</u>
 Cash Flow Statement		
Net Cash Flow from Operating Activities	29,047	7,703
Capital Expenditure	-	(12,650)
Decrease in Cash in the Year	<u>29,047</u>	<u>(4,947)</u>
 Reconciliation of Net Cash Flow to Movement in Net Debt		
Decrease in cash in the year	29,047	(4,947)
Net Cash Inflow from issue of shares classed as Financial Liabilities	-	-
Net Funds as at 01 September	<u>16,013</u>	<u>20,960</u>
	<u>45,060</u>	<u>16,013</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31ST AUGUST 2019

1 Accounting Policies

1.1 Accounting Convention

The Financial Statements are prepared under the historical cost convention.

1.2 Turnover

Turnover represents the total Cash received from all sources during the year.

1.3 Tangible Fixed Assets & Depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures & Fittings	-	12.5% Reducing Balance
Motor Vehicles	-	20% Reducing Balance

2 Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland. Other than the government grants listed below funding for the charity is solely made up of general fundraising and private donations.

2.1 Grants & Public Funding

Included in the Turnover for the year are amounts relating to an ex-Gratia grant received from the following Government body:

Department of Agriculture, Food & the Marine (DAFM)	<u>15,000</u>	<u>15,000</u>
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No additional public funding or grants were received during the year.

2.2 Donations

Included in the Turnover for the year is a significant donations from one the charities benefactors to the amount of €31,362, and is only applicable for year ended 31st August 2019.

Donations	<u>38,588</u>	<u>4,279</u>
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3 Results on Ordinary Activities before Taxation

2019	2018
€	€

The Results on Ordinary Activities before Taxation is stated after charging:

Depreciation of Tangible Assets	<u>(2,666)</u>	<u>(2,666)</u>
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KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31ST AUGUST 2019

4	Tangible Fixed Assets	Fixtures & Fittings	Motor Vehicles	Total
		€	€	€
	Cost			
	As at 1st September 2018	1,357	12,650	14,007
	Additions	-	-	-
	As at 31st August 2019	<u>1,357</u>	<u>12,650</u>	<u>14,007</u>
	Depreciation			
	As at 1st September 2018	589	2,530	3,119
	Charge for the Year	136	2,530	2,666
	As at 31st August 2019	<u>725</u>	<u>5,060</u>	<u>5,785</u>
	Net Book Values			
	As at 31st August 2019	<u>632</u>	<u>7,590</u>	<u>8,222</u>
	As at 31st August 2018	<u>768</u>	<u>10,120</u>	<u>10,888</u>
5	Current Liabilities: Amounts Due Within 1 Year	2019	2018	
		€	€	
	Trade Creditors	(2,258)	(1,890)	
	Hire Purchase Liabilities	(2,796)	(2,286)	
	Accruals	<u>(1,300)</u>	<u>(2,600)</u>	
		<u>(6,354)</u>	<u>(6,776)</u>	
	Current Liabilities: Amounts Due After 1 Year	2019	2018	
		€	€	
	Hire Purchase Liabilities	<u>(4,857)</u>	<u>(7,653)</u>	
		<u>(4,857)</u>	<u>(7,653)</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31ST AUGUST 2019

6	Share Capital	2019	2018
		€	€

The company is one limited by guarantee not having a Share Capital

7	Shareholders' Funds	2019	2018
		€	€
	Opening Shareholders' Funds	12,475	18,912
	Profit/(Loss) for the Year	29,596	(6,440)
	Closing Shareholders' Funds	<u>42,071</u>	<u>12,472</u>

8 Payments to board members

No payments have been made to board members in respect of remuneration during the year.

9 Pro Bono Support

The board wishes to acknowledge support of Village Veterinary Hospital, Kilkenny and Rowlands Kennels, Freshford who have provided goods and services to Kilkenny SPCA pro bono.

10 Community Employment (CE) Scheme

The board wish acknowledge the contributions of members of the CE scheme who provide much needed resources to support the charities goals. We extend our thanks to the Department of Employment Affairs and Social Protection (DEASP).

11 Approval of the Financial Statements

The Financial Statements were approved on behalf of the Board on 8th July 2020 and signed on its behalf by:



Noel O'Donoghue
(Chairperson)

Date:



(Director)

Date:

**KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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**SUPPLEMENTARY INFORMATION RELATING TO FINANCIAL STATEMENTS
FOR YEAR ENDED 31ST AUGUST 2019**

KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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APPENDIX 1 - DETAILED PROFIT & LOSS ACCOUNT
FOR YEAR ENDED 31ST AUGUST 2019

	2019	2018
	€	€
<u>Turnover</u>		
Fundraising	17,175	24,313
Donations	38,588	4,279
D.A.F.M. ex-Gratia Grant Income	15,000	15,000
Other Income	1,194	612
	<u>71,957</u>	<u>44,204</u>
Direct Costs		
Veterinary Fees	9,072	14,981
Boarding Kennels	4,742	1,871
Other Direct Costs	681	-
	<u>(14,495)</u>	<u>(16,852)</u>
Gross Profit	57,462	27,352
Administration Expenses	(27,002)	(32,778)
Financial Costs	(864)	(1,014)
Net Profit	<u>29,596</u>	<u>(6,440)</u>

KILKENNY SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CLG
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APPENDIX 2 - DETAILED EXPENSES SCHEDULE
FOR YEAR ENDED 31ST AUGUST 2019

	2019	2018
	€	€
Administration Expenses		
Rent, Rates & Insurance	2,435	1,546
Light & Heat	1,328	1,258
Advertising & Marketing	991	2,067
Motor Fuel, Tolls & Repairs	3,665	4,226
Travel & Subsistence	-	71
Accountancy & Legal Fees	389	1,689
Computer, Phone & Internet	2,291	2,495
Office Costs	10,133	11,216
Printing, Postage & Stationary	3,565	3,749
Cleaning & Waste Disposal	270	270
Repairs & Maintenance	-	288
Sundry Expenses	(731)	1,237
Depreciation	2,666	2,666
	<u>27,002</u>	<u>32,778</u>
Financial Expenses		
Bank Interest & Charges	466	616
Hire Purchase & Leasing Charges	398	398
	<u>864</u>	<u>1,014</u>