

Company registration number 448178 (Republic of Ireland)

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE**

**A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
COMPANY INFORMATION**

Directors Anne McDermott
Sally McCaffery
Tracey Long
Yvonne McGuinness
Ann O'Neill Brown (Appointed 11 December 2021)
John Kane (Appointed 11 December 2021)

Secretary Sally McCaffery

Company number 448178

Charity number 20011048

Registered office Mullinasella
Calverstown
Kilcullen
Co. Kildare

Auditors SCD Accountants Ltd
Barrettstown Business Centre
Barrettstown
Newbridge
Co. Kildare
W12 NP63

Business address C/o Ms Tracey Long
34 Cluain Aoibhinn
Craddockstown Road
Naas
Co. Kildare

Bankers Ulster Bank
44 South Main Street
Naas
Co. Kildare

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CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
CONTENTS**

	Page
Directors' report	1 - 3
Directors' responsibilities statement	4
Independent auditor's report	5 - 7
Income and expenditure account	8
Balance sheet	9
Statement of changes in equity	10
Notes to the financial statements	11 - 15

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
DIRECTORS' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2021

The directors present their annual report and financial statements for the year ended 31 December 2021.

Principal activities

The principal activity of the company continued to be the promotion of animal welfare in the Kildare and West Wicklow area.

Fair review of the business

The results for the year and the financial position at the year end were considered satisfactory by the directors who expect continued growth in the foreseeable future.

A review of the operations of the company during the financial year and the results of those operations are as follows: the company continued to be the promotion of animal welfare in Kildare and West Wicklow,

The organisation is a company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association and managed by a Board of Directors.

The retained surplus for the year amounted to €124,586 (2020: €75,770) and this was transferred to reserves.

Principal risks and uncertainties

The directors have responsibility for and are aware of the risks associated with the operating activities of the company. The key risks and uncertainties facing the company include the ability of the organisation to guarantee sufficient funding from voluntary and other sources to maintain its activities. The general economic environment in existence in Ireland at present has the potential to negatively impact on the level of funding raised to allow the company to remain in operational existence.

Results and dividends

The results for the year are set out on page 8.

Directors and secretary

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Jane Myerscough	(Resigned 11 December 2021)
Anne McDermott	
Sally McCaffery	
Tracey Long	
Yvonne McGuinness	
Ann O'Neill Brown	(Appointed 11 December 2021)
John Kane	(Appointed 11 December 2021)

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
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CAPITAL
DIRECTORS' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at the company's business premises, C/o Ms Tracey Long 34 Cluain Aoibhinn Craddockstown Road Naas Co.Kildare.

Research and development

The company does not engage in Research and Development.

Post reporting date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in financial years subsequent to the financial year ended 31 December 2021.

The company is currently planning on acquiring a new premises for their animal shelter. As a result they have received increased donations and held additional fundraising activities since 2019.

Future developments

The directors have indicated their intention to improve on performance by continuing to review and focus their operations accordingly in the future.

Auditor

In accordance with the Companies Act 2014, section 383(2), SCD Accountants Ltd continue in office as auditor of the company.

Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

Small companies exemption

The entity has availed of the small companies exemption contained in the Companies Act 2014 with regard to the requirements for exclusion of certain information in the directors' report.

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
DIRECTORS' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 DECEMBER 2021

On behalf of the board


Sally McCaffery
Director


Tracey Long
Director

15 July 2022

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

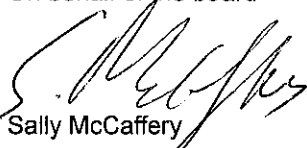
Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

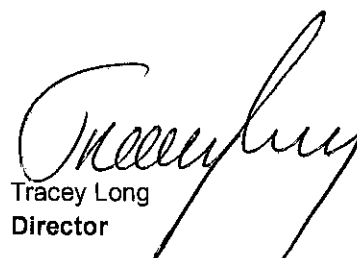
In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- 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 ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. 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 other irregularities.

On behalf of the board


Sally McCaffery
Director
15 July 2022


Tracey Long
Director

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
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CAPITAL
INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF KILDARE AND WEST WICKLOW SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE**

Opinion

We have audited the financial statements of Kildare And West Wicklow Society for the Prevention of Cruelty to Animals Company Limited by Guarantee ('the company') for the year ended 31 December 2021, which comprise the income and expenditure account, the balance sheet, the statement of changes in equity and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2021 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other information

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.

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 course of 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.

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
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A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF KILDARE AND WEST WICKLOW SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE**

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- the information given in the directors' report is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions, are not complied with by the company. We have nothing to report in this regard.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the company 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 company's 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 (Ireland) 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.

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards/Standards-Guidance-for-Auditors-in-Ireland/Description-of-the-auditor-s-responsibilities-for>. This description forms part of our auditor's report.

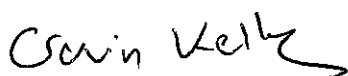
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CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL**

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

**TO THE MEMBERS OF KILDARE AND WEST WICKLOW SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE**

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gavin Kelly

For and on behalf of SCD Accountants Ltd

15 July 2022

Chartered Accountants

Statutory audit firm

Barrettstown Business Centre
Barrettstown
Newbridge
Co. Kildare
W12 NP63

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CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
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CAPITAL
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 €	2020 €
Income	2	310,861	232,156
Administrative expenses		(186,275)	(156,386)
Surplus before taxation		<u>124,586</u>	<u>75,770</u>
Tax on surplus	4	-	-
Surplus for the financial year		<u><u>124,586</u></u>	<u><u>75,770</u></u>

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the Income and Expenditure Account.

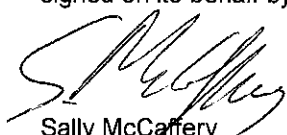
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A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
BALANCE SHEET**


AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		€	€	€	€
Current assets					
Debtors	6	12,705		6,500	
Cash at bank and in hand		440,808		329,559	
		<u>453,513</u>		<u>336,059</u>	
Creditors: amounts falling due within one year	7	<u>(41,668)</u>		<u>(48,800)</u>	
Net current assets			<u>411,845</u>		<u>287,259</u>
Reserves					
Income and expenditure account			<u>411,845</u>		<u>287,259</u>
Members' funds			<u>411,845</u>		<u>287,259</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 15 July 2022 and are signed on its behalf by:


Sally McCaffery
Director


Tracey Long
Director

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Income and expenditure €
Balance at 1 January 2020	211,489
Year ended 31 December 2020:	
Profit and total comprehensive income for the year	75,770
	<hr/>
Balance at 31 December 2020	287,259
Year ended 31 December 2021:	
Profit and total comprehensive income for the year	124,586
	<hr/>
Balance at 31 December 2021	411,845
	<hr/> <hr/>

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting policies

Company information

Kildare And West Wicklow Society for the Prevention of Cruelty to Animals Company Limited by Guarantee is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Mullinasella, Calverstown, Kilcullen, Co. Kildare and its company registration number is 448178.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014 and promulgated by Chartered Accountants Ireland.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	15% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting policies

(Continued)

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Derivatives

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to fair value at each reporting end date. The resulting gain or loss is recognised in surplus or deficit immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in surplus or deficit depends on the nature of the hedge relationship.

A derivative with a positive fair value is recognised as a financial asset, whereas a derivative with a negative fair value is recognised as a financial liability.

1.8 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit. DIRT tax is payable on any interest income received in excess of €32.

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

1 Accounting policies (Continued)

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Income

The total income of the company for the year has been derived from its principal activity wholly undertaken in the Republic of Ireland. Grant income received during the year is detailed in [note,note96] of the financial statements.

3 Employees

The company had no employees during 2021 (2020: Nil). The company did not pay any Employer Pension Contributions during 2021 (2020: Nil).

	2021	2020
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

4 Taxation

The company has availed of charity exemption for corporation tax purposes under section 207 and 208 of the Taxes Consolidation Act 1997. (Revenue Commissioners Charity Number: CHY6280). The Company is compliant with relevant Circulars, including Circular 44/2006, "Tax Clearance Procedures, Grants, Subsidies and Similar Type Payments". The company is a registered charity with the Charities Regulator (Charity Number: 20011048).

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

5 Tangible fixed assets

	Motor vehicles €
Cost	
At 1 January 2021 and 31 December 2021	14,500
Depreciation and impairment	
At 1 January 2021 and 31 December 2021	14,500
Carrying amount	
At 31 December 2021	-
At 31 December 2020	-

6 Debtors

	2021 €	2020 €
Amounts falling due within one year:		
Other debtors	12,705	6,500

7 Creditors: amounts falling due within one year

	2021 €	2020 €
	Notes	
Amounts owed to credit institutions	897	90
Deferred income	34,500	30,000
Other creditors including tax and social insurance	-	5,000
Accruals	6,271	13,710
	<u>41,668</u>	<u>48,800</u>

Deferred income as at 31 December 2021 relates to the Department of Agriculture, Food and the Marine Animal Welfare Grant. This grant was received at year end and has been deferred until 2022.

8 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

9 Events after the reporting date

Except for continued economic restrictions arising from Covid-19, there have been no significant events affecting the company since the year end.

**KILDARE AND WEST WICKLOW SOCIETY FOR THE PREVENTION OF
CRUELTY TO ANIMALS COMPANY LIMITED BY GUARANTEE
A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE
CAPITAL**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

10 Related party transactions

There were no related party transactions identified during the year.

11 Redundancy and Insolvency Payments Scheme

The company had one employee in 2014 who was made redundant, as the company had insufficient funding at the time an amount of €9,460 was paid out by the Redundancy and Insolvency Payments Scheme. The redundancy payment outstanding to the Department of Social Protection as at 31 December 2021 is €3,659.

12 Grant income received

Details of grant income during the year is as follows:

Name of Grant Agency	Name of Grant	Purpose of grant	Term of Grant	Grants deferred or before Jan 2021	Grants Received during 1 period	Grants deferred or after Dec 2021	Amount of Grant taken to income in period	Capital Grant
				€	€	€	€	
Dept of Agriculture Food and the Marine	Animal Welfare Grant	Charitable activity: Animal Welfare	01/01/21 to 31/12/21	30,000	34,500	34,500	30,000	No
McDonalds Marketing Company of Ireland	Animal Welfare Grant	Animal Welfare	01/01/21 to 31/12/21	5,000	-	5,000	-	No

The company is utilising electronic fundraising methods. The company received donations through Paypal in 2021.

13 Non-audit services provided by auditor

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

14 Approval of financial statements

The directors approved the financial statements on 15 July 2022.