

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2016
FOR
RSPCA - ESSEX SOUTH WEST BRANCH**

Gane Jackson Scott LLP
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RSPCA - ESSEX SOUTH WEST BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2016**

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RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

The Trustees present their report and the financial statements for the year ended 31st December 2016. The Branch is governed by the RSPCA Rules for Branches effective 18th February 2009. The Trustees who served during the year and up to the date of this report are listed below.

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the Branch are to promote the work and objects of the RSPCA, with particular reference to the area covered by the Branch, in accordance with the policies of the RSPCA.

Public benefit

In shaping the Society's objectives and planning our activities, the Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission..

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Essex South West Branch, like all RSPCA branches, is financially independent of the RSPCA. Our income derives mainly from donations, collections, legacies, adoption fees and fund raising events.

In 2016 we continued our policy of limiting our animal welfare activities to a level which results in a more sustainable financial position. Our boarding arrangements for rescued dogs with the Goddard Veterinary Group and for dogs and cats with the RSPCA Danaher Animal Home continue to operate satisfactorily. A total of 45 dogs were rehomed from Goddards Kennels and 4 dogs and 15 cats were sent to the Danaher Home for rehoming by them.

The Branch also provides assistance to members of the public with veterinary bills, where people are on benefits and unable to pay for their pet's treatment.

FINANCIAL REVIEW

The receipt of a legacy of £21830 and continued strict control of our expenditure resulted in a substantial surplus of income over expenditure in 2016, compared to deficits in the previous three years. The major items of expenditure remain boarding fees and veterinary costs.

The Branch has carried out a review to identify major risks and has taken steps to mitigate them. The major risks identified are loss of reputation due to error or fraud, and the availability of sufficient funds to cover the costs of animal welfare activities. It is the opinion of the Trustees that the Branch's policies, procedures and controls are adequate to minimise the possibility of financial loss through error or fraud and to maintain the future financial viability of the Branch.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

208381

Principal address

69 Hornbeam Road
Buckhurst Hill
Essex
IG9 6JX

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2016

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr. Barry Scrutton - Hon. Chairman
Miss Elizabeth Szukics - Hon Secretary - from June 2016
Mr. John Turnbull - Hon. Treasurer
Ms. Rachel Barrat
Mrs. Pat Borrott
Mrs. Annette Fayers
Mrs. Karen Gee - from June 2016
Miss Kate Pun - from October 2016
Mrs. Patricia Smith
Miss Georgina Stephens - from June 2016
Miss Sinead Trinnaman - from October 2016
Miss Elizabeth Wood

Independent examiner

Gane Jackson Scott LLP
Chartered Certified Accountants
Second Floor, Kestrel House
Falconry Court
Bakers Lane
Epping
Essex
CM16 5BD

VOLUNTEERS

All Trustees are volunteers and the Trustees carry out their duties on a voluntary basis.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 30 March 2017 and signed on its behalf by:

J Turnbull - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA - ESSEX SOUTH WEST BRANCH**

I report on the accounts for the year ended 31 December 2016 set out on pages four to seven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr Paul Thain
BA(Hons) FCCA
Gane Jackson Scott LLP
Chartered Certified Accountants
Second Floor, Kestrel House
Falconry Court
Bakers Lane
Epping
Essex
CM16 5BD

Date:

RSPCA - ESSEX SOUTH WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		43,797	-	43,797
Charitable activities				
Fundraising and collection boxes		26,829	5,500	32,329
Subscriptions		648	-	648
Investment income	2	573	-	573
Total		<u>71,847</u>	<u>5,500</u>	<u>77,347</u>
 EXPENDITURE ON				
Charitable activities				
Direct charitable expenditure		49,577	5,500	55,077
Administration expenditure		1,815	-	1,815
Total		<u>51,392</u>	<u>5,500</u>	<u>56,892</u>
NET INCOME		<u>20,455</u>	-	<u>20,455</u>
 RECONCILIATION OF FUNDS				
Total funds brought forward		71,196	-	71,196
TOTAL FUNDS CARRIED FORWARD		<u><u>91,651</u></u>	<u><u>-</u></u>	<u><u>91,651</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

RSPCA - ESSEX SOUTH WEST BRANCH

STATEMENT OF FINANCIAL POSITION
AT 31 DECEMBER 2016

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
CURRENT ASSETS				
Debtors	4	1,661	-	1,661
Prepayments and accrued income		646	-	646
Cash at bank		93,198	-	93,198
		<u>95,505</u>	<u>-</u>	<u>95,505</u>
CREDITORS				
Amounts falling due within one year	5	(3,854)	-	(3,854)
		<u>91,651</u>	<u>-</u>	<u>91,651</u>
NET CURRENT ASSETS				
		<u>91,651</u>	<u>-</u>	<u>91,651</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>91,651</u>	<u>-</u>	<u>91,651</u>
NET ASSETS				
		<u>91,651</u>	<u>-</u>	<u>91,651</u>
FUNDS				
	6			
Unrestricted funds:				
General fund				91,651
Restricted funds				-
TOTAL FUNDS				<u>91,651</u>

The financial statements were approved by the Board of Trustees on 30 March 2017 and were signed on its behalf by:

J Turnbull -Trustee

Miss E Szukics -Trustee

The notes form part of these financial statements

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

National Savings income bonds	£ 573
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3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016.

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2016

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

VAT	£ 1,661
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5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Accrued expenses	£ 3,854
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6. MOVEMENT IN FUNDS

	At 1/1/16 £	Net movement in funds £	At 31/12/16 £
Unrestricted funds			
General fund	71,196	20,455	91,651
TOTAL FUNDS	<u>71,196</u>	<u>20,455</u>	<u>91,651</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,847	(51,392)	20,455
Restricted funds			
Vets fees fund	5,000	(5,000)	-
Dog lead fund	500	(500)	-
	<u>5,500</u>	<u>(5,500)</u>	<u>-</u>
TOTAL FUNDS	<u>77,347</u>	<u>(56,892)</u>	<u>20,455</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2016.

RSPCA - ESSEX SOUTH WEST BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2016

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	21,457
Gift aid	510
Legacies	21,830
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	43,797

Investment income

National Savings income bonds	573
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Charitable activities

Fundraising and collecting boxes	26,648
Subscriptions	648
Pet Insurance Commission	181
Grants	5,500
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	32,977

Total incoming resources	77,347
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EXPENDITURE

Charitable activities

Regional Contributions	1,100
Veterinary Fees	11,519
Boarding Fees	41,840
Leads, collars and beds	618
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	55,077

Support costs

Other	
Insurance	513
Telephone	7
Postage and stationery	267
Sundries	117
Travelling expenses	10
Independent examiners fee	901
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	1,815

Total resources expended	56,892
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Net income	20,455
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This page does not form part of the statutory financial statements