

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Macclesfield, SE Cheshire & Buxton Branch

Registered Charity Number 225689

TRUSTEES ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS Year ended 31st December 2016

Committee (elected 16th June 2016)

Officers: David Gorton - Chairman
Susan Parsons - Hon. Treasurer
Christine Clements – Hon Secretary

Members: Nick Berry
Carmen Cole
Maaria Cooper
Pat Hartley
Victoria Ainsworth
Brenda Scott
Rachel White
Denise Page (Resigned 31/5/2016)

Auditor: Smith Cooper Ltd
Chartered Accountants
2a Grove Parade
Buxton
Derbyshire
SK17 6AJ

Branch Address: PO Box 518
Macclesfield, Cheshire, SK10 9DJ

Branch Website: www.rspca-macclesfield.org.uk

Organisational structure

The Society was formed by the Royal Society for the Prevention of Cruelty to Animals Act (1932), as amended, and is governed by the RSPCA Acts and Rules of the Society.

The Society is managed by an elected Council, who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The Branch is governed by a committee, which consists of trustees of the Branch (at least seven and not more than fourteen eligible Branch members elected at the Annual General Meeting held in June; plus up to three co-opted committee members who may be, but need not be Branch members). The trustees have a collective responsibility for the management of the Branch and its funds. Long-standing volunteers who have already proven their reliability and commitment to the Branch and its cause are greatly encouraged to join the team of trustees.

The Branch also welcomes enquiries about trusteeship from members of the public. To ensure suitability, candidates are interviewed by an existing trustee before being invited to attend a committee meeting; they must also provide the details of a referee to whom the Secretary can apply for a (verbal) reference. If successful, the candidate serves a six month probationary period and undergoes a short training course provided by the Branch Support Specialist (employed by the national Society) before official co-option or election (if eligible) onto the committee.

Objects and public benefit statement

The Branch is an unincorporated charitable association and a separately registered branch of the Royal Society for the Prevention of Cruelty to Animals. With no paid member of staff it relies entirely on volunteers to carry out its direct animal welfare work in the areas of Macclesfield, South East Cheshire & Buxton.

The objects of the Branch are to promote the work and objects of the Society – to promote kindness and to prevent or suppress cruelty to animals by all lawful means – with particular reference to the area of the Branch, in accordance with the policies of the Society.

The trustees meet on a monthly basis and review the outcomes and achievements of our objectives to ensure we remain focused on our charitable aims and continue to deliver benefits to the public. This influences future developments and the planning of our activities for the year and in doing so shows compliance with the duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Advancement of animal welfare

Our animal welfare work, whilst local in nature, benefits society at large and also aims to help people in need with the care of their animals.

Under the Charities Act 2006 the advancement of animal welfare is recognised as a distinct statutory charitable purpose. This legislation and the Animal Welfare Act of the same year indicate an acceptance by society that treating living creatures with compassion has a moral benefit for the public as a whole.

Our main activities, highlighted below, demonstrate the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing or suppressing cruelty to animals and are undertaken to further these purposes for the public benefit.

Charitable activities pursued for the public benefit

We support our local Inspectors by taking in, free of charge, mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties. The Society's Inspectorate rescues animals in distress and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to the prevention or suppression of cruelty, part of the RSPCA objects, and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

We provide subsidised veterinary treatment for animals which are sick or injured and belong to people on low income. This work benefits those on means tested benefits by giving them financial help to obtain care for companion animals in need of veterinary treatment.

We provide subsidised neutering and microchipping of companion animals for those in the Branch area on low incomes. This work helps to control dog and cat populations through neutering and benefits those on means tested benefits by giving them financial help to neuter and microchip companion animals, thereby promoting responsible pet ownership.

Animals in our care receive veterinary treatment, vaccination, neutering, micro chipping and are assessed for rehoming. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering.

We re-home animals in need at low cost to adopters. Whilst we recognise that companion animals provide measurable benefits to people's physical and mental health, we consider the provision of pets as subsidiary to the main charitable aim of this service, which is to reduce animal suffering. Our policy to charge a reasonable adoption fee for animals aims to highlight the ongoing personal and financial commitment of pet ownership. It would not be in the best interests of animals, and therefore would fall outside our objects, to rehome to those who could not afford them.

We respond to enquiries from the public locally who are seeking advice about animals in need. We also offer free advice to help educate members of the public in how to care for their animals correctly.

Voluntary opportunities exist for those who wish to support our work, including trusteeship, pre-adoption home visiting, fostering and fundraising. This benefits local people by providing the possibility of doing work that is compassionate and rewarding.

Related Parties

There have been no related party transactions for period 1st January 2016 to 31st December 2016.

Risk Analysis

The trustees realize that the money spent must be kept under control and a close watch has been kept on the level of expenses incurred throughout the year.

Reserves Policy

The trustees hope to maintain at least 6 months monetary reserves equating to approximately £32000 to ensure the continuation of its services through a temporary period of hardship should one occur (such as a lack of volunteers to raise funds, influx of animals needing on-going/complex veterinary treatment etc), whilst a contingency plan is developed.

Investment Policy

The Branch does not hold any investment products.

Financial Review

The Branch started the year with £57817 in the bank and ended the year with a balance of £56462. This is before adjustment for debtors and creditors.

The generated funds level at £42273 was £3485 more than those for 2015. As we were able to help more animals in 2016 than in 2015 there is an increase in adoption fees, along with increases in donations made via Paypal, neutering rebate, repaid VAT, welfare neutering subsidy and door to door money.

In addition there was an unexpected legacy of £7063 late in the year.

The total expenditure is £63289, which is just over £7000 more than in 2015. The additional expenditure has primarily been on boarding costs, VAT and postage.

Our main expenses remain boarding costs and veterinary fees. These were both increased over 2015 which is a result of more animals being taken in by the Branch.

Most animals now come through to the Branch via Greater Manchester Animal Hospital where neutering is usually carried out and initial veterinary treatment given.

Veterinary Welfare Assistance fees were both greater than in 2015. Travel costs were greater than in 2015 as a result of more animals being helped.

The bank interest remained almost insignificant owing to the low interest rate being paid.

As has been well-publicised by the national Society, 2016 was again a bad year for animal welfare in terms of levels of abuse and neglect.

Statement of Trustees Responsibilities

Under the Charities Act 1993, the trustees are required to prepare a statement of accounts for each financial year, which gives a true and fair view of the charities income and expenditure for the year and of its state of affairs at the end of the year. In preparing the statement, the trustees are required to: -

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are prudent and responsible
- 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 charity will continue its operations

The trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the charity, and enable the trustees to ensure that any statement of account prepared by them complies with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention or detection of fraud or other irregularities.

Summary of the main activities and achievements

From the start of 2016 we have kept a careful eye on the number of animals taken in to preserve our financial position. As the year wore on it became apparent that we would be able to help more animals than in 2015. As will be seen from the table below overall we helped 23 more animals compared to 2015. The number of animals taken in is shown in the table below

	2015	2016
DOGS	50	49
CATS	65	82
SMALL ANIMALS	58	65
TOTAL	173	196

Please note that while every care is taken to ensure that the figures provided are as accurate as possible, small anomalies can occur owing to the administrative process. If/when this does happen the difference is only minor.

During the year we rehomed 52 dogs, none were transferred to other branches and none were put to sleep. 76 cats were rehomed, 1 died while in our care and 1 was put to sleep. 32 rabbits were rehomed and 4 died while in our care. 28 other animals were rehomed.

Included in the figures above are 1 dog, 4 cats and 15 other animals who were either taken in under the Home for Life scheme or born in branch care.

A number of animals were returned to the Branch after rehoming by their adopters.

There is still a serious problem with escalating rabbit numbers and not all branches offer a rehoming service for this species.

At the year end we were caring for 8 dogs, 19 cats, 8 rabbits and 4 other animals, a total of 39.

The effort of our rehoming coordinators is commendable

1 rehomed dog, 43 rehomed cats and 11 rehomed rabbits were micro chipped. Although we did not hold any micro chipping events during the year we helped the owners of 2 dogs, 22 cats and 2 rabbits fund the cost of micro chipping their animals.

15 rehomed dogs, 14 rehomed cats and 12 rehomed rabbits were neutered in the period.

In addition we helped the owners of 20 cats, 10 dogs and 5 rabbits fund the cost of neutering their animals. We helped with the cost of veterinary fees for 14 cats and 19 dogs and 1 rabbit.

We trapped neutered and released a total of 24 feral cats.

We have been working with vulnerable people and their carers. We are so pleased that we have been able to help. They are reliable and it helps not only the person involved, giving them a sense of being a part of something worthwhile, being wanted and trusted and taking them away from their problems but it also has helped our animals too.

Our Fundraising Co-ordinator has ensured that the amounts raised at fundraising events were greater than in the previous year. As well as the income from the network of static boxes and street and store collections and income from text giving we held a very successful event in the park at Congleton on 21 August, an auction, treacle market stalls, sold Christmas Cards featuring animals taken in by the Branch, held a Clarins evening, had a stall at Congleton Christmas lights switch on, a stall at the Dickensian Market in Buxton, a Christmas quiz, a dog show in Chelmorton, had a stall at Monyash Village Fair and at Buxton Rotary Club summer fair.

Our wonderful supporters continue to help us.

Our supporters did runs, half marathons and skydived and even asked for donations to the Branch in lieu of wedding presents to raise funds for us. A Brownie group raised funds for us. Thank you so much.

We would usually list all our donors to say thank you but not able to do so to comply with Data Protection Regulations. We have also received a number of anonymous donations.

Thank you to everyone.

Our supporters continue to donate food which the Trustees value at over £4000. The donation of food is a vital help to us.

Donations in the memory of loved ones were received from the friends and families of Bob Fowler, of Mr Wood, of E Bowers, of Mr Kirton and from a family in respect of their Grandma. Thank you for thinking of us at this very sad time in your lives.

The appointment of a communications officer means that as well as our website we are now using our Facebook page and twitter more widely to keep all of our followers informed of upcoming events.

Finally we would like to thank each and every one of our supporters, fosterers and volunteers whose support and efforts mean that we are able to continue to help and love needy animals that come into our care.

REGISTERED CHARITY NUMBER: 225689

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 DECEMBER 2016
FOR**

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

Smith Cooper Limited
Chartered Accountants
2A Grove Parade
Buxton
Derbyshire
SK17 6AJ

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2016**

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**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Society was formed by the Royal Society for the Prevention of Cruelty to Animals Act (1932), as amended, and is governed by the RSPCA Acts and Rules of the Society.

Membership is by subscription and may be on a life, annual, ex-officio or junior basis.

The Society is managed by an elected Council, who, subject to the rules, control the affairs, funds, property and proceedings of the Society. They are assisted in the administration of the Society by a central organisation, headquarters and branches.

The branch is governed by a Committee which consists of Trustees of the Branch. They have individual and collective responsibility for the management of the Branch and its funds. Subject to the overall supervision of the Society, the committee controls and monitors all the fundraising and animal welfare initiatives, including the re-homing of animals from a number of independent boarding establishments and fosterers.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225689

Principal address

PO Box 518
Macclesfield
SK10 9DJ

Trustees

The trustees as at 31 December 2016 were as follows:

D Gorton - Hon. Chair
C Clements - Hon. Secretary
S Parsons - Hon. Treasurer
C Cole - Dogs & Small Furrries Re-homing Co-ordinator
M Cooper - Cat Re-homing Co-ordinator - Appointed 16/6/16
R White - Communications Co-ordinator - Appointed 16/6/16
B Scott - Fundraising Co-ordinator
V Ainsworth - Minute Taker
P Hartley - Christmas Card Sales Co-ordinator
N Berry - Dog Walker
D Page - Resigned 31/5/16

Independent examiner

Bruce Montgomery
Smith Cooper Limited
Chartered Accountants
2A Grove Parade
Buxton
Derbyshire
SK17 6AJ

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2016**

Approved by order of the board of trustees on *16th March 2017*..... and signed on its behalf by:

Susan Parsons
.....
Mrs S Parsons - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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

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.


Bruce Montgomery
Smith Cooper Limited
Chartered Accountants
2A Grove Parade
Buxton
Derbyshire
SK17 6AJ

Date: 16/03/2017

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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

	Notes	Unrestricted funds £	Restricted fund £	2016 Total funds £	2015 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,000	-	22,000	20,299
Other trading activities	3	42,273	-	42,273	38,788
Investment income	4	27	-	27	29
Total		<u>64,300</u>	<u>-</u>	<u>64,300</u>	<u>59,116</u>
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		63,138	-	63,138	54,996
Other		151	-	151	1,240
Total		<u>63,289</u>	<u>-</u>	<u>63,289</u>	<u>56,236</u>
NET INCOME		<u>1,011</u>	<u>-</u>	<u>1,011</u>	<u>2,880</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>54,547</u>	<u>-</u>	<u>54,547</u>	<u>51,667</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>55,558</u></u>	<u><u>-</u></u>	<u><u>55,558</u></u>	<u><u>54,547</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

**BALANCE SHEET
AT 31 DECEMBER 2016**


	Notes	2016 £	2015 £
CURRENT ASSETS			
Stocks	7	20	-
Debtors	8	4,609	3,506
Cash at bank		56,462	57,817
		<u>61,091</u>	<u>61,323</u>
 CREDITORS			
Amounts falling due within one year	9	(5,533)	(6,776)
		<u>55,558</u>	<u>54,547</u>
 NET CURRENT ASSETS			
		<u>55,558</u>	<u>54,547</u>
 TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>55,558</u>	<u>54,547</u>
 NET ASSETS			
		<u>55,558</u>	<u>54,547</u>
 FUNDS			
	11		
Unrestricted funds:			
General fund		50,197	50,203
Savings for pop-up shops		5,361	4,344
		<u>55,558</u>	<u>54,547</u>
Restricted funds		-	-
		<u>55,558</u>	<u>54,547</u>
 TOTAL FUNDS			
		<u>55,558</u>	<u>54,547</u>

The notes form part of these financial statements

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

**BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2016**

The financial statements were approved by the Board of Trustees on *16th March 2017* and were signed on its behalf by:


.....
Mr D Gorton -Trustee


.....
Mrs S Parsons -Trustee

The notes form part of these financial statements

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON 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.

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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

2. DONATIONS AND LEGACIES

	2016	2015
	£	£
Donations	13,950	17,580
Gift aid	543	2,271
Legacies	7,064	-
Subscriptions	443	448
	<u>22,000</u>	<u>20,299</u>

Included within donations is pet food donated by the public to the charity which has been valued by the trustees at £4,000.

3. OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Fundraising events	26,760	24,702
Can collections	1,017	1,440
Adoptions	10,156	8,525
Boxes	2,659	3,646
Sale of stock	245	70
Sundry income	1,436	405
	<u>42,273</u>	<u>38,788</u>

4. INVESTMENT INCOME

	2016	2015
	£	£
Deposit account interest	<u>27</u>	<u>29</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016 nor for the year ended 31 December 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015.

Payments made to the trustees during the year were in respect of reimbursement of expenditure they incurred on behalf of the charity. No expenses were paid to the trustees relating to their work as trustees.

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	20,299	-	20,299
Other trading activities	38,788	-	38,788
Investment income	29	-	29
Total	<u>59,116</u>	<u>-</u>	<u>59,116</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	54,413	583	54,996
Other	1,240	-	1,240
Total	<u>55,653</u>	<u>583</u>	<u>56,236</u>
NET INCOME	<u>3,463</u>	<u>(583)</u>	<u>2,880</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	51,084	583	51,667
TOTAL FUNDS CARRIED FORWARD	<u><u>54,547</u></u>	<u><u>-</u></u>	<u><u>54,547</u></u>

7. STOCKS

	2016 £	2015 £
Stocks	<u>20</u>	<u>-</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Other debtors	<u>4,609</u>	<u>3,506</u>

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Creditors and accruals	5,533	6,776
	<u>5,533</u>	<u>6,776</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2016 Total funds	2015 Total funds
	£	£	£	£
Current assets	61,091	-	61,091	61,323
Current liabilities	(5,533)	-	(5,533)	(6,776)
	<u>55,558</u>	<u>-</u>	<u>55,558</u>	<u>54,547</u>

11. MOVEMENT IN FUNDS

	At 1/1/16	Net movement in funds	At 31/12/16
	£	£	£
Unrestricted funds			
General fund	50,203	(6)	50,197
Savings for pop-up shops	4,344	1,017	5,361
	<u>54,547</u>	<u>1,011</u>	<u>55,558</u>
TOTAL FUNDS	<u>54,547</u>	<u>1,011</u>	<u>55,558</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,283	(63,289)	(6)
Savings for pop-up shops	1,017	-	1,017
	<u>64,300</u>	<u>(63,289)</u>	<u>1,011</u>
TOTAL FUNDS	<u>64,300</u>	<u>(63,289)</u>	<u>1,011</u>

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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

12. RELATED PARTY DISCLOSURES

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

13. FIRST YEAR ADOPTION

Transitional relief

On transition to FRS 102, the charity has taken advantage of the following transitional relief:

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

**RECONCILIATION OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2015**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		20,299	-	20,299
Other trading activities		38,788	-	38,788
Investment income		29	-	29
Total		59,116	-	59,116
EXPENDITURE ON				
Charitable activities		55,184	(188)	54,996
Governance costs		1,052	(1,052)	-
Other		-	1,240	1,240
Total		56,236	-	56,236
NET INCOME		2,880	-	2,880

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

**RECONCILIATION OF FUNDS
AT 1 JANUARY 2015
(DATE OF TRANSITION TO FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		-	-	-
CURRENT ASSETS				
Stocks		20	-	20
Debtors		1,667	-	1,667
Cash at bank		54,553	-	54,553
		<u>56,240</u>	-	<u>56,240</u>
CREDITORS				
Amounts falling due within one year		(4,573)	-	(4,573)
		<u>51,667</u>	-	<u>51,667</u>
NET CURRENT ASSETS				
		<u>51,667</u>	-	<u>51,667</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>51,667</u>	-	<u>51,667</u>
		<u><u>51,667</u></u>	<u><u>-</u></u>	<u><u>51,667</u></u>
FUNDS				
Unrestricted funds		51,084	-	51,084
Restricted funds		583	-	583
		<u>51,667</u>	-	<u>51,667</u>
TOTAL FUNDS		<u><u>51,667</u></u>	<u><u>-</u></u>	<u><u>51,667</u></u>

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

**RECONCILIATION OF FUNDS
AT 31 DECEMBER 2015**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
CURRENT ASSETS				
Debtors		3,506	-	3,506
Cash at bank		57,817	-	57,817
		<u>61,323</u>	-	<u>61,323</u>
CREDITORS				
Amounts falling due within one year		(6,776)	-	(6,776)
		<u>54,547</u>	-	<u>54,547</u>
NET CURRENT ASSETS				
		<u>54,547</u>	-	<u>54,547</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>54,547</u>	-	<u>54,547</u>
NET ASSETS				
		<u>54,547</u>	-	<u>54,547</u>
FUNDS				
Unrestricted funds		54,547	-	54,547
TOTAL FUNDS		<u>54,547</u>	-	<u>54,547</u>

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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

	2016 £	2015 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,950	17,580
Gift aid	543	2,271
Legacies	7,064	-
Subscriptions	443	448
	22,000	20,299
Other trading activities		
Fundraising events	26,760	24,702
Can collections	1,017	1,440
Adoptions	10,156	8,525
Boxes	2,659	3,646
Sale of stock	245	70
Sundry income	1,436	405
	42,273	38,788
Investment income		
Deposit account interest	27	29
	64,300	59,116
EXPENDITURE		
Charitable activities		
Advertising	51	305
Event expenses	1,234	525
Veterinary fees	10,317	10,378
Veterinary fees assistance	2,649	1,979
Boarding fees	43,403	39,509
Cost of stock sold	89	251
Other animal welfare costs	1,412	-
	59,155	52,947
Support costs		
Management		
Insurance	497	486
Telephone	704	734
Carried forward	1,201	1,220

This page does not form part of the statutory financial statements

**RSPCA
MACCLESFIELD, SOUTH EAST CHESHIRE
& BUXTON BRANCH**

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

	2016	2015
	£	£
Management		
Brought forward	1,201	1,220
Postage and stationery	1,074	652
Sundries	35	60
Travel costs	680	305
	<u>2,990</u>	<u>2,237</u>
Finance		
Bank charges	112	-
Governance costs		
Accountancy and legal fees	732	752
Branch Contribution	300	300
	<u>1,032</u>	<u>1,052</u>
Total resources expended	63,289	56,236
	<u> </u>	<u> </u>
Net income	<u>1,011</u>	<u>2,880</u>

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