

REGISTERED CHARITY NUMBER: 208381

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2017
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 2017

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RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

The Trustees present their report and the financial statements for the year ended 31st December 2017. 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 2017 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 41 (2016: 45) dogs were rehomed from Goddards Kennels and 8 (2016: 4) dogs and 26 (2016: 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

A deficit of £10,171 is resulted in the year despite of strict control of our expenditure, compared to a surplus of £20,455 in 2016. The major items of expenditure remain boarding fees and veterinary costs. Overall income was down by 42% due to a reduction in donations of 20% and there were no legacies and grants received in the year.

There are no restricted funds. Unrestricted funds of £81,480 are general funds to meet ongoing operating expenditure. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties.

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 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr. Barry Scrutton - Hon. Chairman
Miss Elizabeth Szukics - Hon Secretary
Mr. John Turnbull - Hon. Treasurer - resigned June 2017
Ms. Rachel Barrat
Mrs. Pat Borrott - resigned June 2017
Mrs. Annette Fayers - resigned June 2017
Mrs. Karen Gee - resigned December 2017
Miss Kate Pun
Mrs. Patricia Smith - resigned August 2017
Miss Georgina Stephens - resigned June 2017
Miss Sinead Trinnaman - resigned December 2017
Miss Elizabeth Wood - resigned November 2017
Mrs Chung Yin Timpanaro - Hon Treasurer - from June 2017

Independent examiner

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

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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 on26 April 2018... and signed on its behalf by:


Mrs C Y Timpanaro - Trustee

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

Independent examiner's report to the trustees of RSPCA - Essex South West Branch

I report to the charity trustees on my examination of the accounts of the RSPCA - Essex South West Branch (the Trust) for the year ended 31 December 2017.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mr Paul Thain
BA(Hons) FCCA
Gane Jackson Scott LLP
Chartered Certified Accountants
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Date: 11 MAY 2018

RSPCA - ESSEX SOUTH WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		17,392	-	17,392	43,797
Charitable activities					
Fundraising and collection boxes		26,151	-	26,151	32,329
Subscriptions		525	-	525	648
Investment income	2	431	-	431	573
Total		<u>44,499</u>	<u>-</u>	<u>44,499</u>	<u>77,347</u>
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		52,796	-	52,796	55,077
Administration expenditure		1,874	-	1,874	1,815
Total		<u>54,670</u>	<u>-</u>	<u>54,670</u>	<u>56,892</u>
NET INCOME/(EXPENDITURE)		<u>(10,171)</u>	<u>-</u>	<u>(10,171)</u>	<u>20,455</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		91,651	-	91,651	71,196
TOTAL FUNDS CARRIED FORWARD		<u>81,480</u>	<u>-</u>	<u>81,480</u>	<u>91,651</u>
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

RSPCA - ESSEX SOUTH WEST BRANCH

**STATEMENT OF FINANCIAL POSITION
AT 31 DECEMBER 2017**

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
CURRENT ASSETS					
Debtors	5	1,873	-	1,873	1,661
Prepayments and accrued income		782	-	782	646
Cash at bank		82,708	-	82,708	93,198
		<u>85,363</u>	<u>-</u>	<u>85,363</u>	<u>95,505</u>
CREDITORS					
Amounts falling due within one year	6	(3,883)	-	(3,883)	(3,854)
		<u>81,480</u>	<u>-</u>	<u>81,480</u>	<u>91,651</u>
NET CURRENT ASSETS					
		<u>81,480</u>	<u>-</u>	<u>81,480</u>	<u>91,651</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>81,480</u>	<u>-</u>	<u>81,480</u>	<u>91,651</u>
NET ASSETS					
		<u><u>81,480</u></u>	<u><u>-</u></u>	<u><u>81,480</u></u>	<u><u>91,651</u></u>
FUNDS	7				
Unrestricted funds:					
General fund				81,480	91,651
Restricted funds				-	-
TOTAL FUNDS				<u><u>81,480</u></u>	<u><u>91,651</u></u>

The financial statements were approved by the Board of Trustees on 26 April 2018 and were signed on its behalf by:


Mrs C Y Timpanaro -Trustee


Miss E Szukics -Trustee

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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

	Unrestricted funds	Restricted funds	2017 Total funds	2016 Total funds
	£	£	£	£
National Savings income bonds	431	-	431	573

RSPCA - ESSEX SOUTH WEST BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 except those mentioned on note 8, nor for the year ended 31 December 2016.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	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	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/(EXPENDITURE)	<u>20,455</u>	<u>-</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>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
VAT	<u>1,873</u>	<u>1,661</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Accrued expenses	<u>3,883</u>	<u>3,854</u>

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

7. MOVEMENT IN FUNDS

	At 1/1/17 £	Net movement in funds £	At 31/12/17 £
Unrestricted funds			
General fund	91,651	(10,171)	81,480
TOTAL FUNDS	<u>91,651</u>	<u>(10,171)</u>	<u>81,480</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,499	(54,670)	(10,171)
TOTAL FUNDS	<u>44,499</u>	<u>(54,670)</u>	<u>(10,171)</u>

8. RELATED PARTY DISCLOSURES

A payment of £300 was made to a trustee Mrs Patricia Smith for the purchase of a shed and three filing cabinets which were already in use by the branch for a number of years. The Committee has made careful considerations in utilising resources and for the best interests of existing operations, the decision was to purchase of these existing items from this trustee. In addition, the total veterinary bills in respect of fostered dogs amounted to £542.23 were reimbursed to Mrs Smith on behalf of the foster carers during the year.

9. POST BALANCE SHEET EVENTS

A number of trustees left the branch during the year. This had major impacts in operations of all animals rehoming and fundraising activities. The number of trustees remaining with the Branch at the end of the financial year are 5 which is below the RSPCA's Rules for Branches 7.2 the Committee can consist of at least 7. The branch has deployed the service from an existing Animal Welfare Officer from a neighbouring branch on a paid one to two day(s) per week basis. This limits the animal rehoming activities substantially. In order to benefit the public with a wider scope of animals welfare provision, the branch foresees the possibility of a merger with a neighbouring branch in the near future. To proceed by voting by its members, the merger will take place during the year of 2018. The branch will be dissolved with transfer of all assets to a new branch.

RSPCA - ESSEX SOUTH WEST BRANCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,502	21,457
Gift aid	(110)	510
Legacies	-	21,830
	<hr/> 17,392	<hr/> 43,797
Investment income		
National Savings income bonds	431	573
Charitable activities		
Fundraising and collecting boxes	26,008	26,648
Subscriptions	525	648
Pet Insurance Commission	143	181
Grants	-	5,500
	<hr/> 26,676	<hr/> 32,977
Total incoming resources	<hr/> 44,499	<hr/> 77,347
EXPENDITURE		
Charitable activities		
Regional Contributions	500	1,100
Veterinary Fees	15,762	11,519
Boarding Fees	35,196	41,840
Leads, collars and beds	886	618
Donations	500	-
	<hr/> 52,844	<hr/> 55,077
Support costs		
Other		
Insurance	469	513
Telephone	-	7
Postage and stationery	264	267
Sundries	117	117
Travelling expenses	14	10
Independent examiners fee	912	901
Public welfare assistance cost	50	-
	<hr/> 1,826	<hr/> 1,815
Total resources expended	<hr/> 54,670	<hr/> 56,892
Net (expenditure)/income	<hr/> <hr/> (10,171)	<hr/> <hr/> 20,455

This page does not form part of the statutory financial statements

