Report of the Trustees for the Year Ended 31st December 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. 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).

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 and 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

PRINCIPAL ADDRESS: PO Box 518

Macclesfield Cheshire SK10 9DJ

REGISTERED CHARITY NUMBER: 22565689

TRUSTEES:

The trustees as at 31 December 2017 were: D Gorton - Hon. Chair

C Clements - Hon. Secretary S Parsons - Hon. Treasurer

C Cole M Cooper B Scott R White V Ainsworth P Hartley N Berry

INDEPENDENT EXAMINER: Robert Layton

Laytons

Chartered Accountants 6 Manchester Road

Buxton SK17 6SB

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

Mrs S Parsons - Trustee

Date: 17th May 2018

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 2017 set out on pages four to eight.

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 114(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.

Robert Layton Laytons

Chartered Accountants

6 Manchester Road Buxton

Derbyshire SK17 6SB

Date 27 April 2018

<u>Statement of Financial Activities</u> <u>for the Year Ended 31st December 2017</u>

INCOME AND ENDOWMENTS FROM	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
Donations and legacies	2	98,442	<u> </u>	98,442	22,000
Other trading activities	3	43,487	-	43,487	42,273
Investment Income	4	14		14	27
Total		141,943	-	141,943	64,300
EXPENDITURE ON CHARITABLE ACTIVITIES Direct charitable expenditure		62.675		62.675	62.120
Other		62,675		62,675	63,138 151
Total		62,675	-	62,675	63,289
Net Income		79,268	-	79,268	1,011
RECONCILIATION OF FUNDS					
Total funds brought forward		55,558		55,558	54,547
TOTAL FUND CARRIED FORWARD		134,827	-	134,827	55,558
		6			

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities

Balance Sheet 31st December 2017

CURRENT ASSESTS Stocks Debtors Cash at bank	Notes 7 8	2017 £ 48,331 <u>94,004</u> 142,335	2016 £ 20 4,609 56,462 61,091
CREDITORS Amounts falling due within one year NET CURRENT ASSETS	9	<u>(7,508)</u> 134,827	(5,533) 55,558
TOTAL ASSETS LESS CURRENT LIABILITIES NET ASSETS		134,827 134.827	55,558 55,558
FUNDS Unrestricted funds: General fund Savings for pop-up shops	11	128,821 6,006 134,827	50,197 5,361 55,558
Restricted funds		134,827	
TOTAL FUNDS		134,827	55,558

The financial statements were approved by the Board of Trustees on 17° May 2018° and were signed on its behalf by:

Mr D Gorton - Trustee

Mrs S Parsons - Trustee

RSPCA
Macclesfield, South East Cheshire
& Buxton Branch

Notes to the Financial Statements
for the Year Ended 31st 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 Charites 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 allowances 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.

Macclesfield, South East Cheshire

Notes to the financial Statements - Continued for the Year Ended 31st December 2017

DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	23,931	13,950
Gift aid	47	543
Legacies	73,752	7,064
Subscriptions	712	443
	98,442	22,000

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

OTHER TRADING ACTIVITIES

o men motom distriction	2017	2016
	£	£
Fundraising events	26,578	26,760
Can collections	645	1,017
Adoptions	13,768	10,156
Boxes	2,044	2,659
Sale of stock	10	245
Sundry Income	442	1,436
	43,487	42,273
INVESTMENT INCOME		
	2017	2016
	£	£
Deposit account interest	14	27

5. 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.

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

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.

6.	COMPARATIVES FOR THE STATEMENT OF FINAN	NCIAL ACTIVITIES			
			Unrestricted funds	Restricted funds	Total funds
			£	£	£
	INCOME AND ENDOWMENTS FROM Donations and legacies		22,000		22,000
	Other trading activities Investment income		42,273 27		42,273 27
	Total		64,300	-	64,300
	EXPENDITURE ON Charitable activities Direct charitable expenditure		63,168		63,168
	Other		151		151
				-	
	Total		63,289		63,289
	NET INCOME		1,011	-	1,011
	RECONCILIATION OF FUNDS				
	Total funds brought forward		54,547		54,547
	TOTAL FUNDS CARRIED FORWARD	-	55,558		55,558
7.	STOCKS				
				2017 £	2016 £
	Stocks				20
8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE	YEAR			
				2017	2016
	Other debtors			48,331	4,609
9.	CREDTIORS: AMOUNTS FALLING DUE WITHIN O	NE VEAR		2017	2016
Э.		NE TEAK		2017 £	2016 £
	Creditors and accruals			7,508	5,533
10.	ANALYSIS OF NET ASSETS BETWEEN FUNDS				
		Unrestricted funds	Restricted fund	2017 total	2016 total
				funds	funds
		£	£	£	£
	Current assets	142,335	•	142,335	61,091
	Current liabilities	<u>(7,50</u> 8) - 134,827	-	(7,508)	(5,533)
		137,027		134,827	55,558

Notes to the financial Statements - Continued for the Year Ended 31st December 2017

11. MOVEMENT IN FUNDS

MOVEMENT IN TONDS			
		Net	
		movement	As
	A 7 /7 /7 T		
	As 1/1/17	in funds	31/12/17
	£	£	£
Unrestricted funds			
General fund	50,197	79.624	120 021
		78,624	128,821
Savings for pop-up shops	5,361	645_	6,006
	55,558	79,269	134,827
TOTAL FUNDS	55,558	79,269	134,827
Net movement in funds, included in the above are as follows:			
	Incoming	Resources	Movement
	resources	expended	in funds
		CAPCHACA	12200 September 1995
Harrist J. Co., J.	£	I	£
Unrestricted funds			
General fund	141,298	(62,675)	78,624
Savings for pop-up shops	645	_	645
3 1 1 1 1 1 1	- 0.13		
	141,942	(62,675)	79,267
	171,374	(02,073)	/9,20/
		A CONTRACTOR OF THE CONTRACTOR	
TOTAL FUNDS			
TOTAL FUNDS	141,942	(62,675)	79,267

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2017

<u>Detailed statement of financial activities</u> for the Year Ended 31st December 2017

	2017	2016
INCOME AND ENDOWMENTS	£	£
Donations and Legacies	23,931	13,950
Gift aid	47	543
Legacies	73,752	7,064
Subscriptions	712	443_
	98,442	22,000
Other trading activities		
Fundraising events	26,578	26,760
Can collections	645	1,017
Adoptions	13,768	10,156
Boxes	2,044	2,659
Sale of stock	10	245
Sundry income	442	1,436
	43,487	42,273
Investment income		
Deposit account interest	14	27
Total incoming resources	141,943	64,300
EXPENDITURE		
Charitable activities		
Advertising	84	51
Event expenses	989	1,234
Veterinary fees	15,957	10,317
Veterinary fees assistance	6,101	2,649
Boarding fees	33,863	43,403
Cost of stock sold Other animal welfare costs	40	89
Other animal wenare costs	1,380	1,412
	58,414	59,155
Support costs		
Management		
Insurance	712	497
Telephone	708	704
Postage and stationery	1,090	1,074
Sundries Travel Costs	34	35
Travel Custs	410_	680_
	2954	2990

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 2017

Committee (elected 15 June 2017)

Officers: David Gorton - Chairman

Susan Parsons - Hon. Treasurer Christine Clements - Hon Secretary

Members: Victoria Ainsworth

Nick Berry Carmen Cole Maaria Cooper Pat Hartley Brenda Scott Rachel White

Auditor: Laytons

Chartered Accountants 6 Manchester Rd

Buxton SK17 6SB

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 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 regularly 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. While this benefit is clear, it is sometimes difficult to quantify and must be balanced against any detriment.

The Branch's animal welfare work, although local in nature, benefits society at large, and also

aims to help people in need with the care of their animals. The next section of this report highlights the Branch's main activities and demonstrates the benefit provided to the public. All our charitable activities, as described in more detail in the following pages of this report, 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 or pass away. 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 people willing and able to have a companion animal. 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, preadoption 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 2017 to 31st December 2017.

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 £56462 in the bank and ended the year with a balance of £94004. This is before adjustment for debtors and creditors.

The generated funds level at £43487 was £1214 more than those for 2016. As we were able to help more animals in 2017 than in 2016 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 were unexpected legacies of £73752, part of which was paid after the year end and is reflected in the debtors at the year end.

The total expenditure is £62675, which is just over £600 less than in 2016.

Our main expenses remain boarding costs and veterinary fees. Our boarding costs were £9540 less than in 2016, but both our veterinary fees and veterinary assistance fees were more than in 2016. The veterinary fees were £5640 more as would be expected given we helped more animals in the year. The veterinary assistance fees were £3452 more reflecting more help give to pet owners to fund treatment for their animals.

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

The bank interest received was less than in 2016 and remained almost insignificant owing to the low interest rate being paid.

The level of income received from adoption fees, our regular donors Animal Angels scheme and general donations all increased, as did the donations received via Paypal.

Gift aid is claimed on all relevant donations every two years.

As has been well-publicised by the national Society, 2017 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 2017 we have kept a careful eye on the number of animals taken in to preserve our financial position. As will be seen from the table below overall we helped 56 more animals compared to 2016. The number of animals taken in is shown in the table below

	2016	2017
DOGS	49	72
CATS	82	103
SMALL	65	77
ANIMALS		
TOTAL	196	252

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 72 dogs, none were transferred to other branches and unfortunately 2 were put to sleep on veterinary advice. 103 cats were rehomed, 2 were put to sleep on veterinary advice. 35 rabbits were rehomed, 1 was put to sleep on veterinary advice. 40 other animals were rehomed.

A total of 8 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, 11 cats, 6 rabbits and 8 other animals, a total of 33.

The efforts of our rehoming coordinators are commendable.

8 rehomed dogs, 33 rehomed cats and 17 rehomed rabbits were micro chipped.

Although we did not hold any micro chipping events during the year we helped the owners of 18 cats, 9 dogs and 5 rabbits microchip their pets.

11 rehomed dogs, 32 rehomed cats and 15 rehomed rabbits were neutered in the period.

In addition we helped the owners of 26 cats, 18 dogs and 5 rabbits, total 49 animals, fund the cost of neutering their animals. We helped with the cost of veterinary fees for 24 cats and 17 dogs, a total of 41 and the microchipping of 18 cats, 9 dogs and 5 rabbits, a total of 32. Beside these cases our volunteers dealt with many more cases where people asked for advice or support. These did not involve the Branch in any financial outlay.

We operate a trap, neuter release scheme for feral cats. Our volunteer trapped neutered and released a total of 50 feral cats. Not only does this include the stereotypical feral cat it also includes community cats which are non-feral but nonetheless unowned.

Our Fundraising Co-ordinator has ensured that the amounts raised at fundraising events were on a par with 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 had a presence at Volfest in Congleton Park, both days at Dogfest, treacle market stalls, sold Christmas Cards, had a stall at Congleton Christmas lights switch on, a stall at the Dickensian Market in Buxton and a dog show in Chelmorton.

We were lucky enough to be chosen by Waitrose in Buxton as one of their community matters charity and a big thank you to everyone who put their token in our box as this raised the sum of £425.

Our wonderful supporters continue to help us. They did runs, sold cakes and made calendars to raise funds for us. They donated to appeals to help specific animals in branch care needing help.

Thank you so much.

We would usually list all our donors to say thank you but are 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.

We received donations in the memory of loved ones. Thank you for thinking of us at this very sad time in your lives.

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. We couldn't do it without you.