

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2018
FOR
RSPCA - ESSEX SOUTH WEST BRANCH**

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RSPCA - ESSEX SOUTH WEST BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2018**

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RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

The Committee present its reports and the financial statements for the year ended 31st December 2018.

OBJECTIVES AND ACTIVITIES

Objectives and activities

Our charitable objects are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objects. The objectives of the Branch are particular reference to the area covered by the Branch ranging from Dagenham & Barking in the South to Epping & Nazeing in the North, Waltham Abbey to the West and Abridge to the East, in accordance with the policies of the Society.

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.

Animals welfare concern is always our top priority and our primary aim is to provide emergency lodging for animals in needs of rehoming and those who were mistreated, abandoned, neglected, at risks and strays. Animals under our care receive veterinary treatments, vaccination, neutering, micro-chipping and are assessed for rehoming. We take in animals who are lost and find ways to reunite with their owners. We support our local inspectors by accommodating rescued, injured and strayed animals free of charge and provide support to underprivileged groups and owners who suffer ill-health and financial difficulties for the care of their companion animals. With the aim of population control to prevent unwanted litters being born into an uncertain future, we offer free and affordable neutering treatments to owners of companion animals who are unable to pay in full or in part through the support of C4 Free Neutering for Cats Scheme. We advocate kindness to animals and provide information and advice to the local community including young people with the aim of developing empathy to animals at young age and prevent cruelty in the future. We work in partnership with local businesses for fundraising events. We establish networking with other charities in sharing knowledge and skills and providing volunteering opportunities to those who wish to help and participate in all activities that will help us to achieve our work in animals welfare.

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

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 fundraising events.

In 2018 we continued our policy of keeping our animal welfare activities to a consistent level which results in a more sustainable financial position. Our boarding arrangements for rescued dogs with the Goddard Chingford Boarding Kennels and for dogs and cats with the RSPCA Danaher Animal Home continue to operate satisfactorily. We hired a number of cat pens from London East Branch, so that we can operate cats rehoming activities at the same premises at Goddard Chingford. Two Animals Welfare Officers were seconded from London East Branch individually during the period from February to June and from August to December on a paid one day per week basis. This arrangement enabled the Branch to perform cats rehoming activities. Whereas we are restricted to take in dogs only from the Inspectorate and from emergency case concern, we are to follow the Society's protocol to rehome dogs which require behaviours and risks assessments in accordance with our safeguarding policies. In one extreme case, we employed the service of a qualified animal behaviourist to assess whether a dog can be rehomed. Therefore the rehoming activities have shown a downward trend from that of previous years with most incoming animals transferred out to RSPCA or other animals centres through a wider network for rehoming.

A total of 59 animals were taken in during the year, these include 38 dogs and 21 cats. We have rehomed 6 dogs (2017: 41) dogs and 3 cats (2017: nil) from Goddards Kennels and 2 (2017: 8) dogs and 8 (2017: 26) cats were rehomed by Danaher Animals Home. 25 dogs and 4 cats were transferred out to RSPCA or other animals centres for rehoming. 2 dogs and 2 cats were euthanised or found dead during our care. 1 dog and 1 cat were reunited with their owners for happy endings. We have 2 new foster arrangements during the year.

The Branch also provided support to the long-term fosterers in particular to a dog who was attacked by another dog in a park suffered with severe injuries. The dog received immediate veterinary treatments in a private animal clinic and was reported doing well after the treatment. Our fostered dogs and dogs with pre-existing conditions for adoption received veterinary treatments where possible at clinics under Goddard Veterinary Group.

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.

Other activities and outlook

Early in the year 2018, there was the possibility that the Branch could be merged with a neighbouring branch. The benefits and risks are assessed on a plan of the two branches pulling resources together would seem to have synergy benefits in many operational and financial aspects, whereas the risks remain on the coverage of larger geographical areas which would require more human resources and expertise. The proposed merger has ground to a halt during the year largely due to the neighbouring branch not being ready to merge. However, there will be another opportunity to merge with neighbouring branches in the future and this was on our recent agenda.

Our shop strategy was on focus for several months during 2018. We realised the risks of sole reliance on income raised by donations and diminishing income on rehoming activities would not benefit the Branch. We recognised the opportunity to establish a shop in Chingford area will improve our income stream and have seen it as a good source of fundraising. We made an offer to occupy a shop in the Chingford area but was not successful due to competitive bids. We remain optimistic in finding and establishing a shop in the future.

With the legislation of General Data Protection Regulation (GDPR) came into force in May 2018, the Branch has taken every steps to make sure it is fully compliant. We have established policies to protect the rights of members of the branch, donors, animal adopters, fosterers and volunteers by how we collect, use and store information. We requested consent to hold personal data for specific purposes and reviewed privacy note regularly in the interests to all parties concerned.

The 2018 Annual General Meeting was postponed to November due to insufficient number of trustees to form a Committee. The recruitment process for trustees took place in July. We have five other new trustees joined the Branch from the election of AGM in 2018 and co-option post AGM. We look forward to continuing the Branch work with a strong board of trustees offering different skills and expertise.

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We thank our volunteers who work tirelessly in the front lines and the support from the Society to aid the Branch to achieve its quality work. We thank the management and staffs at Goddard Chingford Kennels who gave us tremendous support and assistance in carrying out our work in animals welfare. Special presentation and thank you was given to a particular volunteer who has served the Branch as a dog walker for over 20 years. We also gave our condolences to the family of ex-trustee and branch secretary Mrs Patricia Borrott who passed away in December 2018. We thank for her dedication to the Branch for her work in fundraising and animals welfare.

FINANCIAL REVIEW

A net income of £497 is resulted in the year due to strict control of our expenditure, compared to deficit of £10,171 in 2017. The major items of expenditure remain boarding fees and veterinary costs. Overall income was down by 25% due to a reduction in donations of 64% and in rehoming fees of 79% although income from fundraising and collection boxes has shown a 4% increase. There were no legacies and grants received in the year. Boarding fees and veterinary costs have been reduced by almost 50% compared to last year. This is supported by the reduced animals rehoming activities during the year.

There are no restricted funds. Unrestricted funds of £81,977 compared to £81,480 in 2017, 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. We have kept cash reserves of £50,000 in an Income bond account with National Savings and Investments earning interests at a rate of 1.15% gross per annum. We forecast to breakeven or earn a modest net income that will allow the cash reserves to be kept at a consistent level in the year ahead.

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

RSPCA Essex South West branch is an unincorporated charity association and operates as a self-governing branch of the Royal Society for the Prevention of Cruelty to Animals (the Society) subjects to its Rules for Branches effective from 18th February 2009.

Committee members are elected from every Annual General Meeting (AGM) from the members of the branch. Each candidate is nominated by at least two eligible branch members and must receive the votes of at least fifty per cent of the eligible branch members present and voting. All Committee members must be the Society members for a minimum of three months from the date of election. Up to three co-opted Committee members may be co-opted by the Committee to hold office until the next AGM. The Committee may at any time appoint a replacement Committee member from eligible branch members to fill a causal vacancy. The Committee holds monthly meetings at which decisions are made, tasks are delegated for actions, risks are assessed and written reports on the Branch's financial position and activities are reviewed. Minutes of each meeting are kept.

The animal welfare work is reported by the Society's Chief Inspector in the South East 2 Group and the Branch Support Specialist. We are run entirely by volunteers, these include dog-walkers, fosterers, home-checkers, donation-tins collectors, social media administrator, etc. and have to raise our own funds.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

208381

Principal address

103 High Road
Chigwell
Essex
IG7 6QQ

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

Mr. Barry Scrutton - Hon. Chairman
Miss Elizabeth Szukics - Hon. Secretary (resigned 10/01/2019)
Ms. Rachel Barrat (resigned 02/01/2019)
Miss Kate Pun (resigned 22/06/2018)
Mrs. Chung Yin Timpanaro - Hon. Treasurer
Mr Alexander Marc Donald (appointed 15/11/2018)
Ms Marie Jeanette Donald (appointed 15/11/2018)
Dr Emma Jarrett (appointed 15/11/2018)
Mr Rahul Jethwa - Hon. Secretary (appointed 29/11/2018)
Mr David Stewart Andrews (appointed 10/01/2019)

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 16 May 2019 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 2018.

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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CM16 5BD

Date: 20 MAY 2019

RSPCA - ESSEX SOUTH WEST BRANCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,928	-	3,928	10,817
Charitable activities					
Fundraising and collection boxes		27,034	-	27,034	26,151
Administration expenditure		1,350	-	1,350	6,575
Subscriptions		478	-	478	525
Investment income	2	522	-	522	431
Total		33,312	-	33,312	44,499
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		32,227	-	32,227	52,796
Administration expenditure		588	-	588	1,874
Total		32,815	-	32,815	54,670
NET INCOME/(EXPENDITURE)		497	-	497	(10,171)
RECONCILIATION OF FUNDS					
Total funds brought forward		81,480	-	81,480	91,651
TOTAL FUNDS CARRIED FORWARD		81,977	-	81,977	81,480

The notes form part of these financial statements

RSPCA - ESSEX SOUTH WEST BRANCH

**STATEMENT OF FINANCIAL POSITION
AT 31 DECEMBER 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
CURRENT ASSETS					
Debtors	5	682	-	682	1,873
Prepayments and accrued income		262	-	262	782
Cash at bank		85,717	-	85,717	82,708
		<u>86,661</u>	<u>-</u>	<u>86,661</u>	<u>85,363</u>
CREDITORS					
Amounts falling due within one year	6	(4,684)	-	(4,684)	(3,883)
NET CURRENT ASSETS		<u>81,977</u>	<u>-</u>	<u>81,977</u>	<u>81,480</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>81,977</u>	<u>-</u>	<u>81,977</u>	<u>81,480</u>
NET ASSETS		<u><u>81,977</u></u>	<u><u>-</u></u>	<u><u>81,977</u></u>	<u><u>81,480</u></u>
FUNDS	7				
Unrestricted funds:					
General fund				81,977	81,480
TOTAL FUNDS				<u><u>81,977</u></u>	<u><u>81,480</u></u>

The financial statements were approved by the Board of Trustees on 16 May 2019 and were signed on its behalf by:



Mrs C Y Timpanaro -Trustee



C B Scrutton -Trustee

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 £	2018 Total funds £	2017 Total funds £
National Savings income bonds	522	-	522	431

RSPCA - ESSEX SOUTH WEST BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,817	-	10,817
Charitable activities			
Fundraising and collection boxes	26,151	-	26,151
Administration expenditure	6,575	-	6,575
Subscriptions	525	-	525
Investment income	431	-	431
Total	<u>44,499</u>	<u>-</u>	<u>44,499</u>
 EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	52,796	-	52,796
Administration expenditure	1,874	-	1,874
Total	<u>54,670</u>	<u>-</u>	<u>54,670</u>
 NET INCOME/(EXPENDITURE)	<u>(10,171)</u>	<u>-</u>	<u>(10,171)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	91,651	-	91,651
 TOTAL FUNDS CARRIED FORWARD	<u><u>81,480</u></u>	<u><u>-</u></u>	<u><u>81,480</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
VAT	<u>682</u>	<u>1,873</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Accrued expenses	<u>4,684</u>	<u>3,883</u>

RSPCA - ESSEX SOUTH WEST BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

7. MOVEMENT IN FUNDS

	At 1/1/18 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	81,480	497	81,977
TOTAL FUNDS	<u>81,480</u>	<u>497</u>	<u>81,977</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,312	(32,815)	497
TOTAL FUNDS	<u>33,312</u>	<u>(32,815)</u>	<u>497</u>

Comparatives for 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>

Comparative 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>

RSPCA - ESSEX SOUTH WEST BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2018**

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/17 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	91,651	(9,674)	81,977
TOTAL FUNDS	<u>91,651</u>	<u>(9,674)</u>	<u>81,977</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,811	(87,485)	(9,674)
TOTAL FUNDS	<u>77,811</u>	<u>(87,485)</u>	<u>(9,674)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

RSPCA - ESSEX SOUTH WEST BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

	2018 £	2017 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,928	10,927
Gift aid	-	(110)
	<u>3,928</u>	<u>10,817</u>
Investment income		
National Savings Income bonds	522	431
Charitable activities		
Fundraising and collecting boxes	27,034	26,008
Subscriptions	478	525
Pet Insurance Commission	-	143
Rehoming fees	1,350	6,575
	<u>28,862</u>	<u>33,251</u>
Total incoming resources	<u>33,312</u>	<u>44,499</u>
EXPENDITURE		
Charitable activities		
Animal welfare officer wages recharged	3,582	-
Regional Contributions	525	500
Veterinary Fees	11,478	15,762
Boarding Fees	14,648	35,196
Leads, collars and beds	449	886
Donations	225	500
	<u>30,907</u>	<u>52,844</u>
Support costs		
Other		
Insurance	184	469
Postage and stationery	123	264
Sundries	220	117
Travelling expenses	465	14
Independent examiners fee	916	912
Public welfare assistance cost	-	50
	<u>1,908</u>	<u>1,826</u>
Total resources expended	<u>32,815</u>	<u>54,670</u>
Net income/(expenditure)	<u>497</u>	<u>(10,171)</u>

This page does not form part of the statutory financial statements