

RSPCA LINCOLNSHIRE NORTH EAST BRANCH ANNUAL REPORT 2018

REGISTERED CHARITY 223679



STATEMENT of TRUSTEES RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each financial year, which gives a true and fair view of its incoming resources and application of such resources during the year. In preparing the statement, the trustees are required to:

- ❖ Select suitable accounting policies and apply them consistently**
- ❖ Make judgement and estimates that are prudent and reasonable**
- ❖ State whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in statement of accounts.**
- ❖ Prepare the financial statement on the ongoing concern basis, unless it is inappropriate to presume that the charity will continue its operations**
- ❖ The Trustees are also responsible for the safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.**

Branch Officers

Mr Allan Wibberley Honorary Branch Secretary

Mrs Hazel Elford Honorary Branch Treasurer

Mr Brian Hotson Honorary Branch Chairman

Copies of the financial accounts will be available at the AGM or contact Allan on 01472 388158

ROYAL SOCIETY FOR THE PREVENTION OF CRUELY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

REGISTERED CHARITY 22369

FOR YEAR ENDED 31ST DECEMBER 2018

BRANCH OFFICERS

Branch Honorary Secretary

Allan Wibberley

64 Fitties Lane

North Cotes

Lincs

DN36 5XQ

01472 388158

Branch Honorary Chairman

Mr. Brian Hotson

Branch Honorary Treasurer

Mrs. Hazel Elford

Branch Committee and Auxiliary Secretaries

Mr. A Wibberley, Mr. B Hotson, Mrs. H Elford, Mrs. V Booth, Mrs. H Hotson,
Mr. J Elford, Mrs. L Wibberley, Mr. J Ellis, Mrs. S Middleton.

Auditors Forrester Boyd

Chartered Accountants

26 South Saint Mary's Gate

DN31 1LW

Bankers Barclays Bank PLC

35 Victoria Street

Grimsby

DN31 1DE

RSPCA LINCOLNSHIRE NORTH EAST BRANCH
REGISTERED CHARITY No 223679

The Trustees present their report for the year ending
31st December 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

The branch is constituted as an unincorporated association. The branch operates as an autonomous branch of the National RSPCA subject to its rules for branches [as updated 2011].

A committee, elected at the AGM governs the branches, who are Trustees of the branch. All trustees are briefed on their responsibilities as trustees prior to their acceptance of the role.

The trustees hold meetings every two months at which decisions are made. Day to Day running of the branch is delegated to the branch secretary.

The branch operates within a national network of organizations that pursue the same objectives and which are known collectively as the Royal Society for the Prevention of Cruelty to Animals.

The network comprises independent branches operating within a defined Geographical area for the purposes of fundraising and the provision of animal care facilities and treatment. A regional structure also exists that is overseen on a national basis. This structure provides a team of specialist inspectors and coordinates the policies and objectives of the branches.

Representatives of the branches, regional and national organizations meet on an annual basis as a forum to consider all issues affecting animal welfare; and to develop policies for the future pursuit of their common aims.

The trustees actively review the risks, which the branch faces on a regular basis through regular meetings of the trustees that cover operational and financial Reviews. The trustees also examine other operational and business risks which the branch face and confirm that they have established systems to mitigate the significant risks, which have been identified as:

- Loss of reputation through error or fraud
- Loss of income through error or fraud
- Insufficient funds to cover the costs of animal welfare activities

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

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

The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Trustees have reviewed the outcomes and achievements of the Branches objectives and activities for the year to ensure they remain focused on the charity's aims and continue to deliver benefits to the public.

The Trustees have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission which can be illustrated as follows

- The Branch supports the 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 branch information and advice, benefiting the public by promoting compassionate human sentiments towards animals.
- The branch offers limited subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes during 2018 25 people were helped at a cost of £1,000.
- The branch offers subsidised neutering and micro chipping of companion animals for owners on low incomes. This helps control dog and cat populations and promotes responsible pet ownership. Animals in the care of the branch receive veterinary treatment, vaccination, neutering and micro-chipping.

ACHIEVEMENTS AND PERFORMANCE

Once again the branch had a busy year we took in over 120 dogs and cats we helped 28 people with subsidized veterinary treatment and helped with neutering 49 cats and dogs for owned animals. 100% of the animal intake for the branch were those animals most in need via the Inspectorate this is over regional level of 50% and national target of 40%.



We had to make a decision on the shop in Cleethorpes, the lease was up in August and because the footfall had gone down and the shops around us had changed, estate agents Funeral Directors the takings were going down so the Trustees made the decision not to renew the lease as we could not take the risk of losing money this complies with new charity commission governance which says charities cannot become insolvent it was a sad decision we have had the shop for 9years.

The Door to Door grant from HQ is always a big boost to funds and we received £26,929-00

Wolds's vets held an open day to celebrate their first twelve months and we were invited to attend and £296-99 was raised for the branch,

The Trustees would like to thank Inspector Dan Bradshaw and ACO Carol Smith And their colleagues for all their hard work, also a big thank you to Jan Merrikin For all her hard work looking after the wildlife, and a mention for one of our Trustees for the work she does looking after sick and injured bats.

FINANCIAL REVIEW

It is the policy of the branch to maintain the free reserves of the branch, at a level equal to six months unrestricted expenditure. As the charity relies heavily on donations and legacies, both of which can fluctuate enormously from year to year to fund its animal work in the area, it is felt prudent to maintain reserves at this level.

Free reserves are defined as unrestricted funds not held as tangible assets.



Two of our Trustees Mr. Allan Wibberley and Mrs. Hilary Hotson attended the Animal Welfare Conference. Mrs. Hazel Elford has been doing home checks for branches all over the country.

Vouchers from Pets at Home are helping with pet food and cat litter and save the branch quite a bit of money.

STATEMENT of TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Trustees Annual Report and Financial statements in accordance with applicable law and regulations.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that Law the Trustees have elected to prepare the financial statement in accordance with United Kingdom Generally Accepted Accounting Practice. The financial statements are required by law to give a true and fair view of the state of affairs and the net incoming or Outgoing resources of the charity for that period. In preparing the financial statement Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent and
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the branch will continue in operation

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 statement comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safe guard the assets of the charity and detect fraud and other irregularities.

So far as the Trustees are aware there is no relevant audit information of which the charity's auditing are unaware. Additionally the Trustees have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

The Board of Trustees approved this report on 6/6/2019

Branch Secretary
Mr. Allan Wibberley

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

REGION 4

LINCOLNSHIRE NORTH EAST BRANCH

UNAUDITED ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER 2018

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST DECEMBER 2018

Charity number	223679
Trustees	L Wibberley A Wibberley B Hotson (Chair) H Hotson V Booth J Ellis H Elford J Elford
Principal address	64 Fitties Lane North Cotes Grimsby DN56 5XQ
Bankers	Barclays Bank PLC 35 Victoria Street Grimsby DN31 1DE
Independent Examiners	Forrester Boyd 26 South St. Mary's Gate Grimsby North East Lincolnshire DN31 1LW

**TRUSTEES' ANNUAL REPORT
OF R.S.P.C.A. LINCOLNSHIRE NORTH EAST BRANCH
YEAR ENDED 31 DECEMBER 2018**

Structure, Governance and Management

Governing document

Royal Society for the Prevention of Cruelty to Animals Lincolnshire North East Branch is a registered charity with the Charity Commission. The charity is governed by the RSPCA Branch Rules effective 18 February 2009.

Trustee induction and training

When considering appointing new trustees, the Board has regard to the requirement for any specialist skills needed in order to support the charities work.

Trustees are offered any specific training they feel is necessary to perform their role.

Public Benefit

The trustees' have had due regard to guidance published by the Charities Commission (CC) on public benefit. They believe the below objectives and activities, along with the year's performance, clearly show how the charity brings benefit to the public.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report 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 & Wales 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- 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 in operation.

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 them to ensure that the financial statements comply with the Charities Act 2011, the Charities (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.

Objectives and activities

The objects of the branch are:

- To promote the work of the RSPCA, i.e. to promote kindness and suppress cruelty.

The activities performed to fulfil these objectives are:

- To help people in need with their animals
- To help inspectors by taking in free of charge, mistreated, abandoned animals and;
- To provide neutering for the animals of people on low income and benefits.

**TRUSTEES' REPORT
OF R.S.P.C.A. LINCOLNSHIRE NORTH EAST BRANCH (CONT'D)
YEAR ENDED 31 DECEMBER 2018**

Achievements and Performance

This year has seen a deficit of £10,000 compared to 2017 which incurred a surplus of £12,598. The charity has again supported local animals in North East Lincolnshire, and also continues to help the public in respect of neutering, especially with our neutering scheme. The current reserves will allow the charity to continue this for future years.

We would like to take this opportunity to thank all of our committee members for their help during the year and the kind support shown by the public.

Financial Review

The charity has made a deficit this year of £10,000, and the reserves remain healthy at £33,104.

Reserves Policy

The RSPCA national charity has a policy to assist any branch who has insufficient funds to continue. However, the branch aims to hold enough reserves to cover 3 month's expenditure. This is currently being maintained.

By order of the Board on

B. Hotson (Chairman)

INDEPENDENT EXAMINERS' REPORT
TO THE COMMITTEE MEMBERS
OF R.S.P.C.A. LINCOLNSHIRE NORTH EAST BRANCH

Independent Examiner's Report to the Trustees of R.S.P.C.A Lincolnshire North East Branch

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2018 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charities 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 have no concerns and have come across no other matters in connection with the examination to which attention should be withdrawn in this report in order to enable a proper understanding of the accounts to be reached.

Carrie Jensen ACA
Chartered Accountant
C/o Forrester Boyd
Chartered Accountants
26 South Saint Mary's Gate
DN31 1LW

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2018

		Unrestricted	Restricted	Total 2018	Total 2017 (Unrestricted)
	Note	£	£	£	£
INCOMING RESOURCES					
Donations and legacies	2	974	-	974	2,386
Charitable activities	3	30,086	-	30,086	39,872
Other trading activities	4	6,818	-	6,818	22,396
Investment income	5	112	-	112	111
Total incoming resources		<u>37,990</u>	<u>-</u>	<u>37,990</u>	<u>64,765</u>
RESOURCES EXPENDED					
Raising funds	6	12,593	-	12,593	18,903
Charitable activities	7	35,397	-	35,397	33,264
Total resources expended		<u>47,990</u>	<u>-</u>	<u>47,990</u>	<u>52,167</u>
Net Movement In Funds		(10,000)	-	(10,000)	12,598
Total funds brought forward		<u>43,104</u>	<u>-</u>	<u>43,104</u>	<u>30,506</u>
Total Funds Carried Forward		<u>33,104</u>	<u>-</u>	<u>33,104</u>	<u>43,104</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

BALANCE SHEET

31ST DECEMBER 2018

	Note	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Tangible Fixed Assets	9		1,986		4,012
CURRENT ASSETS					
Stock	10	-		300	
Debtors	11	488		1,199	
Cash at Bank		31,330		38,293	
		<u>31,818</u>		<u>39,792</u>	
CREDITORS					
Amounts falling due within one year	12	(700)		(700)	
		<u> </u>		<u> </u>	
Net current assets			31,118		39,092
NET ASSETS LESS CURRENT LIABILITIES			<u>33,104</u>		<u>43,104</u>
FUNDS OF THE ORGANISATION					
Unrestricted income funds			33,104		43,104
Restricted income funds			-		-
TOTAL FUNDS			<u>33,104</u>		<u>43,104</u>

Approved by: _____
H. Elford (Treasurer)

Date:

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

1. ACCOUNTING POLICIES

General Information

This charity is an unincorporated entity.

Its place of business is:

64 Fitties Lane

North Cotes

Grimsby

The financial statements authorised for issue by the board on

Basis of Accounting

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements are presented in sterling and rounded to the nearest pound.

Going Concern

The trustees expect the organisation to remain a going concern for the forthcoming year and consider it appropriate to prepare the accounts on a going concern basis.

Definition of Funds

Unrestricted general funds are those available for general use by the Charity, without restriction.

Incoming Resources

Incoming resources are accounted for when the charity has entitlement, it is probable the income will be received and the income can be reliably measured.

Expenditure

All expenditure has been classified under operational headings which reflect the activities of the Charity, and has been accounted for on an accruals basis and is included net of VAT.

Costs of generating funds include both fundraising and trading activities.

Charitable activities include expenditure associated with the various activities of the Charity: The costs include both the direct costs and support costs relating activities carried out.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

1. ACCOUNTING POLICIES CONTINUED

Fixed assets and depreciation

Fixed assets are included at cost and depreciation is provided to spread the cost of each asset over its expected useful life.

The depreciation rates currently in use for fixed assets held for use by the charity are:

Kennels and cat sheds	15% Reducing balance;
Fixtures and fittings	20% Reducing balance;
Computers	33% Straight line.

Stock

Stock is valued at the lower of cost or net realisable value, using FIFO method.

2. DONATIONS AND LEGACIES	Unrestricted £	Restricted £	2018 £	2017 £
Subscriptions and donations	474	-	474	850
Legacies	500	-	500	-
Grants	-	-	-	1,536
	<u>974</u>	<u>-</u>	<u>974</u>	<u>2,386</u>
3. CHARITABLE ACTIVITIES	Unrestricted £	Restricted £	2018 £	2017 £
Box collections, flag days and door to door	30,086	-	30,086	39,872
	<u>30,086</u>	<u>-</u>	<u>30,086</u>	<u>39,872</u>
4. OTHER TRADING ACTIVITIES	Unrestricted £	Restricted £	2018 £	2017 £
Income from charitable trading	6,818	-	6,818	22,396
	<u>6,818</u>	<u>-</u>	<u>6,818</u>	<u>22,396</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

5.	INVESTMENT INCOME		2018	2017
			£	£
	Bank interest received		112	111
			<u> </u>	<u> </u>
6.	INCOME FROM CHARITABLE TRADING	Unrestricted		Unrestricted
		2018		2017
		£	£	£
	Sales	6,818		22,396
	Cost of sales			
	Opening stock	300	300	
	Purchases	-	827	
		<u> </u>	<u> </u>	
	Closing stock	-	(300)	
		<u> </u>	<u> </u>	
		(300)		(827)
	Gross profit	100%	6,518	96%
				21,569
	Shop expenses:			
	Rent	10,000	15,000	
	Light and heat	1,081	951	
	Rates	811	1,500	
	Insurance and other	401	625	
		<u> </u>	<u> </u>	
		(12,293)		(18,076)
	Operating (loss)/profit	<u> </u>	<u> </u>	<u> </u>
		(5,775)		3,493

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2018

7.	CHARITABLE ACTIVITIES	Unrestricted £	Restricted £	2018 £	2017 £
	Direct Costs				
	Homeless animals costs	15,389	-	15,389	12,352
	Veterinary fees	10,900	-	10,900	13,547
	Total Direct Costs	26,289	-	26,289	25,899
	Support Costs				
	Motor Expenses				
	Van Leasing	2,860	-	2,860	2,860
	Motor Expenses	734	-	734	901
	General Insurance	1,155	-	1,155	228
	Telephone and postage	376	-	376	594
	Printing and stationery	266	-	266	117
	Repairs	752	-	752	1,408
	Professional fees	570	-	570	460
	Other expenses	369	-	369	152
	Depreciation	348	-	348	645
	(Profit)/loss on disposal of fixed assets	1,678	-	1,678	-
	Total support costs	9,108		9,108	7,365
		<u>35,397</u>	<u>-</u>	<u>35,397</u>	<u>33,264</u>
8.	NET OUTGOING RESOURCES				
	Net outgoing resources is stated after charging:			2018 £	2017 £
	Depreciation of tangible fixed assets			348	645
	(Profit) / loss on disposal of fixed assets			1,678	15
	Fees paid to independent examiner			<u>570</u>	<u>460</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Kennels and sheds £	Total £
Cost			
At beginning of year	6,492	21,860	28,352
Additions	-	-	-
Disposals	(5,625)	-	(5,625)
	<u>867</u>	<u>21,860</u>	<u>22,727</u>
Depreciation			
At beginning of year	4,750	19,590	24,340
Provided for the year	12	335	347
Disposal	(3,946)	-	(3,946)
	<u>817</u>	<u>19,925</u>	<u>20,741</u>
Net Book Value			
At end of year	<u>50</u>	<u>1,936</u>	<u>1,986</u>
At beginning of year	<u>1,742</u>	<u>2,271</u>	<u>4,012</u>

	2018 £	2017 £
10. STOCK		
Shop stock – goods for re sale	<u>-</u>	<u>300</u>

	2018 £	2017 £
11. DEBTORS		
VAT	488	883
Prepayments	-	316
	<u>488</u>	<u>1,199</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

12.	CREDITORS		
	(AMOUNTS FALLING DUE WITHIN ONE YEAR)	2018	2017
		£	£
	Trade creditors	-	-
	Accruals	700	700
		<hr/>	<hr/>
		700	700
		<hr/>	<hr/>

13.	REMUNERATION OF THE TRUSTEES	2018	2017
		£	£
	Remuneration of the trustees	Nil	Nil
		<hr/>	<hr/>
	No employees or directors were accruing benefits under pension schemes.		
	Expenses Reimbursed to Trustees	-	251
		<hr/>	<hr/>
	The number of trustees having expenses reimbursed amounted to:	-	2
		<hr/>	<hr/>

Higher Paid Employees

No employees received emoluments exceeding £60,000.

14. **Tax**

The entity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

15. **Related Party Transactions**

There were no related party transactions during the year.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

REGION 4

LINCOLNSHIRE NORTH EAST BRANCH

UNAUDITED ACCOUNTS FOR THE YEAR ENDED

31ST DECEMBER 2018

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

CHARITY INFORMATION

FOR THE YEAR ENDED 31ST DECEMBER 2018

Charity number	223679
Trustees	L Wibberley A Wibberley B Hotson (Chair) H Hotson V Booth J Ellis H Elford J Elford
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**TRUSTEES' ANNUAL REPORT
OF R.S.P.C.A. LINCOLNSHIRE NORTH EAST BRANCH
YEAR ENDED 31 DECEMBER 2018**

Structure, Governance and Management

Governing document

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Objectives and activities

The objects of the branch are:

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- To help inspectors by taking in free of charge, mistreated, abandoned animals and;
- To provide neutering for the animals of people on low income and benefits.

**TRUSTEES' REPORT
OF R.S.P.C.A. LINCOLNSHIRE NORTH EAST BRANCH (CONT'D)
YEAR ENDED 31 DECEMBER 2018**

Achievements and Performance

This year has seen a deficit of £10,000 compared to 2017 which incurred a surplus of £12,598.

The charity has again supported local animals in North East Lincolnshire, and also continues to help the public in respect of neutering, especially with our neutering scheme. The current reserves will allow the charity to continue this for future years.

We would like to take this opportunity to thank all of our committee members for their help during the year and the kind support shown by the public.

Financial Review

The charity has made a deficit this year of £10,000, and the reserves remain healthy at £33,104.

Reserves Policy

The RSPCA national charity has a policy to assist any branch who has insufficient funds to continue. However, the branch aims to hold enough reserves to cover 3 month's expenditure. This is currently being maintained.

By order of the Board on

B. Hotson (Chairman)

INDEPENDENT EXAMINERS' REPORT
TO THE COMMITTEE MEMBERS
OF R.S.P.C.A. LINCOLNSHIRE NORTH EAST BRANCH

Independent Examiner's Report to the Trustees of R.S.P.C.A Lincolnshire North East Branch

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2018 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 charities 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 have no concerns and have come across no other matters in connection with the examination to which attention should be withdrawn in this report in order to enable a proper understanding of the accounts to be reached.

Carrie Jensen ACA
Chartered Accountant
C/o Forrester Boyd
Chartered Accountants
26 South Saint Mary's Gate
DN31 1LW

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST DECEMBER 2018

		Unrestricted	Restricted	Total 2018	Total 2017 (Unrestricted)
	Note	£	£	£	£
INCOMING RESOURCES					
Donations and legacies	2	974	-	974	2,386
Charitable activities	3	30,086	-	30,086	39,872
Other trading activities	4	6,818	-	6,818	22,396
Investment income	5	112	-	112	111
Total incoming resources		<u>37,990</u>	<u>-</u>	<u>37,990</u>	<u>64,765</u>
RESOURCES EXPENDED					
Raising funds	6	12,593	-	12,593	18,903
Charitable activities	7	35,397	-	35,397	33,264
Total resources expended		<u>47,990</u>	<u>-</u>	<u>47,990</u>	<u>52,167</u>
Net Movement In Funds		(10,000)	-	(10,000)	12,598
Total funds brought forward		<u>43,104</u>	<u>-</u>	<u>43,104</u>	<u>30,506</u>
Total Funds Carried Forward		<u>33,104</u>	<u>-</u>	<u>33,104</u>	<u>43,104</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

BALANCE SHEET

31ST DECEMBER 2018

	Note	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Tangible Fixed Assets	9		1,986		4,012
CURRENT ASSETS					
Stock	10	-		300	
Debtors	11	488		1,199	
Cash at Bank		31,330		38,293	
		<u>31,818</u>		<u>39,792</u>	
CREDITORS					
Amounts falling due within one year	12	(700)		(700)	
Net current assets			<u>31,118</u>		<u>39,092</u>
NET ASSETS LESS CURRENT LIABILITIES			<u>33,104</u>		<u>43,104</u>
FUNDS OF THE ORGANISATION					
Unrestricted income funds			33,104		43,104
Restricted income funds			-		-
TOTAL FUNDS			<u>33,104</u>		<u>43,104</u>

Approved by: _____
H. Elford (Treasurer)

Date:

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

1. ACCOUNTING POLICIES

General Information

This charity is an unincorporated entity.

Its place of business is:

64 Fitties Lane

North Cotes

Grimsby

The financial statements authorised for issue by the board on

Basis of Accounting

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The charity constitutes a public benefit entity as defined by FRS102.

The financial statements are presented in sterling and rounded to the nearest pound.

Going Concern

The trustees expect the organisation to remain a going concern for the forthcoming year and consider it appropriate to prepare the accounts on a going concern basis.

Definition of Funds

Unrestricted general funds are those available for general use by the Charity, without restriction.

Incoming Resources

Incoming resources are accounted for when the charity has entitlement, it is probable the income will be received and the income can be reliably measured.

Expenditure

All expenditure has been classified under operational headings which reflect the activities of the Charity, and has been accounted for on an accruals basis and is included net of VAT.

Costs of generating funds include both fundraising and trading activities.

Charitable activities include expenditure associated with the various activities of the Charity: The costs include both the direct costs and support costs relating activities carried out.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

1. ACCOUNTING POLICIES CONTINUED

Fixed assets and depreciation

Fixed assets are included at cost and depreciation is provided to spread the cost of each asset over its expected useful life.

The depreciation rates currently in use for fixed assets held for use by the charity are:

Kennels and cat sheds	15% Reducing balance;
Fixtures and fittings	20% Reducing balance;
Computers	33% Straight line.

Stock

Stock is valued at the lower of cost or net realisable value, using FIFO method.

2. DONATIONS AND LEGACIES	Unrestricted £	Restricted £	2018 £	2017 £
Subscriptions and donations	474	-	474	850
Legacies	500	-	500	-
Grants	-	-	-	1,536
	<u>974</u>	<u>-</u>	<u>974</u>	<u>2,386</u>
3. CHARITABLE ACTIVITIES	Unrestricted £	Restricted £	2018 £	2017 £
Box collections, flag days and door to door	30,086	-	30,086	39,872
	<u>30,086</u>	<u>-</u>	<u>30,086</u>	<u>39,872</u>
4. OTHER TRADING ACTIVITIES	Unrestricted £	Restricted £	2018 £	2017 £
Income from charitable trading	6,818	-	6,818	22,396
	<u>6,818</u>	<u>-</u>	<u>6,818</u>	<u>22,396</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

5.	INVESTMENT INCOME		2018	2017
			£	£
	Bank interest received		112	111
			<u> </u>	<u> </u>
6.	INCOME FROM CHARITABLE TRADING	Unrestricted		Unrestricted
		2018		2017
		£	£	£
	Sales	6,818		22,396
	Cost of sales			
	Opening stock	300	300	
	Purchases	-	827	
		<u> </u>	<u> </u>	
	Closing stock	-	(300)	
		<u> </u>	<u> </u>	
		(300)		(827)
	Gross profit	100%	6,518	96%
				21,569
	Shop expenses:			
	Rent	10,000	15,000	
	Light and heat	1,081	951	
	Rates	811	1,500	
	Insurance and other	401	625	
		<u> </u>	<u> </u>	
		(12,293)		(18,076)
	Operating (loss)/profit	<u> </u>	<u> </u>	<u> </u>
		(5,775)		3,493

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2018

7.	CHARITABLE ACTIVITIES	Unrestricted £	Restricted £	2018 £	2017 £
	Direct Costs				
	Homeless animals costs	15,389	-	15,389	12,352
	Veterinary fees	10,900	-	10,900	13,547
	Total Direct Costs	26,289	-	26,289	25,899
	Support Costs				
	Motor Expenses				
	Van Leasing	2,860	-	2,860	2,860
	Motor Expenses	734	-	734	901
	General Insurance	1,155	-	1,155	228
	Telephone and postage	376	-	376	594
	Printing and stationery	266	-	266	117
	Repairs	752	-	752	1,408
	Professional fees	570	-	570	460
	Other expenses	369	-	369	152
	Depreciation	348	-	348	645
	(Profit)/loss on disposal of fixed assets	1,678	-	1,678	-
	Total support costs	9,108		9,108	7,365
		<u>35,397</u>	<u>-</u>	<u>35,397</u>	<u>33,264</u>
8.	NET OUTGOING RESOURCES				
	Net outgoing resources is stated after charging:			2018 £	2017 £
	Depreciation of tangible fixed assets			348	645
	(Profit) / loss on disposal of fixed assets			1,678	15
	Fees paid to independent examiner			<u>570</u>	<u>460</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Kennels and sheds £	Total £
Cost			
At beginning of year	6,492	21,860	28,352
Additions	-	-	-
Disposals	(5,625)	-	(5,625)
	<u>867</u>	<u>21,860</u>	<u>22,727</u>
Depreciation			
At beginning of year	4,750	19,590	24,340
Provided for the year	12	335	347
Disposal	(3,946)	-	(3,946)
	<u>817</u>	<u>19,925</u>	<u>20,741</u>
Net Book Value			
At end of year	<u>50</u>	<u>1,936</u>	<u>1,986</u>
At beginning of year	<u>1,742</u>	<u>2,271</u>	<u>4,012</u>

	2018 £	2017 £
10. STOCK		
Shop stock – goods for re sale	<u>-</u>	<u>300</u>

	2018 £	2017 £
11. DEBTORS		
VAT	488	883
Prepayments	-	316
	<u>488</u>	<u>1,199</u>

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

LINCOLNSHIRE NORTH EAST BRANCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2018

Note

12.	CREDITORS		
	(AMOUNTS FALLING DUE WITHIN ONE YEAR)	2018	2017
		£	£
	Trade creditors	-	-
	Accruals	700	700
		<hr/>	<hr/>
		700	700
		<hr/>	<hr/>

13.	REMUNERATION OF THE TRUSTEES	2018	2017
		£	£
	Remuneration of the trustees	Nil	Nil
		<hr/>	<hr/>
	No employees or directors were accruing benefits under pension schemes.		
	Expenses Reimbursed to Trustees	-	251
		<hr/>	<hr/>
	The number of trustees having expenses reimbursed amounted to:	-	2
		<hr/>	<hr/>

Higher Paid Employees

No employees received emoluments exceeding £60,000.

14. **Tax**

The entity is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

15. **Related Party Transactions**

There were no related party transactions during the year.