

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS

Macclesfield, South East Cheshire & Buxton Branch

Registered Charity Number 225689

TRUSTEES ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS Year ended 31st December 2018

Committee (elected 21 June 2018)

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

Members: Victoria Ainsworth
Nick Berry
Carmen Cole
Maaria Cooper
Patricia Hartley
Jane Inskip
Brenda Scott
Rachel White

Co-Opted Michael North 19 April 2018
Mark Pepper 17 May 2018

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 disposable 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 disposable 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, microchipping 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. Where we are able to we also offer free advice.

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

Related Parties

There have been no related party transactions for period 1st January 2018 to 31st December 2018.

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 £94004 in the bank and ended the year with a balance of £130899. This is before adjustment for debtors and creditors.

The generated funds level at £37018 was £6469 less than those for 2017.

In addition there were unexpected legacies of £9247.

The total expenditure is £63738, which is £1062 more than in 2017.

Our main expenses remain boarding costs and veterinary fees. Our boarding costs were £4631 less than in 2017. This is partly attributable to animals remaining in our care longer as we accept animals which require more care and treatment but also to the fact that we have fewer fosterers. Both our veterinary fees and veterinary assistance fees were more than in 2017. The veterinary fees were £765 more. The veterinary assistance fees were £2503 more reflecting more help given 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 more than in 2017 as a result of a healthier bank balance.

The level of income received from adoption fees reduced by £8750, partly as a result of boarding our dogs at the Chesterfield Branch of the RSPCA and the adoption fee being shared with that Branch, but also as a result of fewer animals being rehomed. Our regular donors Animal Angels scheme and general donations decreased, 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, 2018 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

In terms of Branch animals from the start of 2018 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 fewer animals in this way compared to 2017. The number of animals taken in is shown in the table below

	2017	2018
DOGS	72	47
CATS	103	45
SMALL ANIMALS	77	38
TOTAL	252	130

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 44 dogs, 1 was transferred to another branch and unfortunately 3 were put to sleep on veterinary advice. 43 cats were rehomed, 2 died while in our care and 1 was put to sleep on veterinary advice. 14 rabbits were rehomed, 1 died while in our care and 1 was put to sleep on veterinary advice. 21 other animals were rehomed, which included a first for the Branch, a pig. 2 were put to sleep on veterinary advice.

A total of 10 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 7 dogs, 8 cats, 10 rabbits and 3 other animals, a total of 28.

The efforts of our rehoming coordinators are commendable.

0 rehomed dogs, 15 rehomed cats and 12 rehomed rabbits were micro chipped.

Although in our welfare work we did not hold any micro chipping events during the year we helped the owners of 15 cats, 13 dogs and 1 rabbit with the cost of microchipping their pets.

7 rehomed dogs, 11 rehomed cats and 9 rehomed rabbits and 1 miscellaneous animal were neutered in the period.

In addition we helped the owners of 14 cats, 22 dogs and 3 rabbits, total 39 animals, fund the cost of neutering their animals. We helped with the cost of veterinary fees for 31 cats and 40 dogs and 4 miscellaneous animals, a total of 75.

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 29 feral cats. Not only does this include the stereotypical feral cat it also includes community cats which are non-feral but nonetheless unowned.

Fundraising

Our Fundraising Co-ordinator has ensured that the amounts raised at fundraising events were greater than 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 Treacle market stalls, sold Christmas Cards, a stall at the Dickensian Market in Buxton, ran a number of tombolas and dog shows.

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

Our wonderful supporters continue to help us. They did runs, sold cakes organised quizzes, did sponsored walks, donated money received in lieu of birthday presents, donated to wear Christmas jumpers, held an online raffle, donated from an animal church service, sold firewood all to raise funds for us. Congleton Beavers and Peak Events Team both donated proceeds from fundraising events to us.

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. 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.

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 st December 2018
for

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Contents of the Financial Statements
for the Year Ended 31st December 2018

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RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Report of the Trustees
for the Year Ended 31st December 2018

The trustees present their report with the financial statements of the charity for the year ended 31st December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
225689

Principal address

PO Box 518
Macclesfield
Cheshire
SK10 9DJ

Trustees


D I Gorton Hon. Chair
C Clements Hon. Secretary
S Parsons Hon. Treasurer
P Hartley
V Ainsworth
B Scott
M A Cooper
R E White
J Inskip
M R North
M T Pepper
C J Cole
N S Berry

- appointed 15.6.18

Independent examiner

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Approved by order of the board of trustees on 18.4.19 and signed on its behalf by:


D I Gorton Hon. Chair - Trustee

Independent Examiner's Report to the Trustees of
RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Independent examiner's report to the trustees of RSPCA Macclesfield, South East Cheshire and Buxton Branch

I report to the charity trustees on my examination of the accounts of the RSPCA Macclesfield, South East Cheshire and Buxton Branch (the Trust) for the year ended 31st 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.

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB



Laytons CHARTERED
ACCOUNTANTS

6 Manchester Road, Buxton, Derbyshire, SK17 6SB
PHONE: 01298 77997 FAX: 01298 72803

Date: 4th APRIL 2019

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Statement of Financial Activities
for the Year Ended 31st December 2018

	Notes	31.12.18 Unrestricted funds £	31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		17,728	98,443
Other trading activities	2	37,018	43,487
Investment income	3	292	14
Total		55,038	141,944
EXPENDITURE ON			
Charitable activities			
Charitable activities		59,941	58,414
Management		3,349	2,955
Finance		448	1,307
Total		63,738	62,676
NET INCOME/(EXPENDITURE)		(8,700)	79,268
RECONCILIATION OF FUNDS			
Total funds brought forward		134,827	55,559
TOTAL FUNDS CARRIED FORWARD		126,127	134,827

The notes form part of these financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Balance Sheet
At 31st December 2018

	Notes	31.12.18 Unrestricted funds £	31.12.17 Total funds £
CURRENT ASSETS			
Debtors	5	933	48,331
Cash at bank		130,899	94,004
		<u>131,832</u>	<u>142,335</u>
CREDITORS			
Amounts falling due within one year	6	(5,705)	(7,508)
NET CURRENT ASSETS		<u>126,127</u>	<u>134,827</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,127</u>	<u>134,827</u>
NET ASSETS		<u>126,127</u>	<u>134,827</u>
FUNDS	7		
Unrestricted funds		126,127	134,827
TOTAL FUNDS		<u>126,127</u>	<u>134,827</u>

The financial statements were approved by the Board of Trustees on 18.4.19. and were signed on its behalf by:



.....
D I Gorton Hon. Chair-Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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. OTHER TRADING ACTIVITIES

	31.12.18	31.12.17
	£	£
Fundraising events	28,551	26,578
Can collections	414	645
Adoptions	5,018	13,768
Boxes	2,433	2,044
Sale of stock	10	10
Sundry receipts	592	442
	<u>37,018</u>	<u>43,487</u>

3. INVESTMENT INCOME

	31.12.18	31.12.17
	£	£
Deposit account interest	<u>292</u>	<u>14</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
VAT	814	1,575
Debtors & prepayments	119	46,756
	<u>933</u>	<u>48,331</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
Creditors & accruals	<u>5,705</u>	<u>7,508</u>

7. MOVEMENT IN FUNDS

	At 01/01/18	Net movement	At 31/12/18
Unrestricted Funds			
General Fund	128,821	-9,114	119,707
Savings for pop-up shops	6,006	414	6,420
TOTAL FUNDS:	<u>134,827</u>	<u>-8,700</u>	<u>126,127</u>

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

	Incoming resources	Resources expended	Movement in funds
General Fund	54,624	63,738	-9,114
Savings for pop-sup shops	414		414
TOTAL FUNDS:	<u>55,038</u>	<u>63,738</u>	<u>-8,700</u>

8. RELATED PARTY DISCLOSURES

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

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2018

	31.12.18 £	31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Restricted	360	-
Donations	7,688	23,932
Gift aid	-	47
Legacies	9,247	73,752
Subscriptions	433	712
	<hr/> 17,728	<hr/> 98,443
Other trading activities		
Fundraising events	28,551	26,578
Can collections	414	645
Adoptions	5,018	13,768
Boxes	2,433	2,044
Sale of stock	10	10
Sundry receipts	592	442
	<hr/> 37,018	<hr/> 43,487
Investment income		
Deposit account interest	292	14
	<hr/> 55,038	<hr/> 141,944
Total incoming resources		
EXPENDITURE		
Charitable activities		
Advertising	84	84
Event expenses	307	989
Veterinary fees	16,362	15,957
Veterinary fees assistance	8,604	6,101
Boarding fees	29,232	33,863
Cost of stock sold	452	40
Other animal welfare costs	4,540	1,380
Veterinary fees - Restricted	360	-
	<hr/> 59,941	<hr/> 58,414
Support costs		
Management		
Insurance	525	712
Telephone	733	708
Postage and stationery	757	1,090
Sundries	35	35
Travelling	1,299	410
	<hr/> 3,349	<hr/> 2,955
Finance		
Bank charges	33	103

This page does not form part of the statutory financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2018

	31.12.18 £	31.12.17 £
Governance costs		
Accountancy and legal fees	415	504
Branch contribution	-	700
	<hr/> 415	<hr/> 1,204
Total resources expended	63,738	62,676
	<hr/>	<hr/>
Net (expenditure)/income	<u>(8,700)</u>	<u>79,268</u>

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 st December 2018
for

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

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RSPCA Macclesfield, South East Cheshire
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Report of the Trustees
for the Year Ended 31st December 2018

The trustees present their report with the financial statements of the charity for the year ended 31st December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
225689

Principal address

PO Box 518
Macclesfield
Cheshire
SK10 9DJ

Trustees


D I Gorton Hon. Chair
C Clements Hon. Secretary
S Parsons Hon. Treasurer
P Hartley
V Ainsworth
B Scott
M A Cooper
R E White
J Inskip
M R North
M T Pepper
C J Cole
N S Berry

- appointed 15.6.18

Independent examiner

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB

Approved by order of the board of trustees on 18.4.19 and signed on its behalf by:


D I Gorton Hon. Chair - Trustee

Independent Examiner's Report to the Trustees of
RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Independent examiner's report to the trustees of RSPCA Macclesfield, South East Cheshire and Buxton Branch

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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.

Laytons
Chartered Accountants
6 Manchester Road
Buxton
Derbyshire
SK17 6SB



Laytons CHARTERED
ACCOUNTANTS

6 Manchester Road, Buxton, Derbyshire, SK17 6SB
PHONE: 01298 77997 FAX: 01298 72803

Date: 4th APRIL 2019

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Statement of Financial Activities
for the Year Ended 31st December 2018

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TOTAL FUNDS CARRIED FORWARD		126,127	134,827

The notes form part of these financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Balance Sheet
At 31st December 2018

	Notes	31.12.18 Unrestricted funds £	31.12.17 Total funds £
CURRENT ASSETS			
Debtors	5	933	48,331
Cash at bank		130,899	94,004
		<u>131,832</u>	<u>142,335</u>
CREDITORS			
Amounts falling due within one year	6	(5,705)	(7,508)
NET CURRENT ASSETS		<u>126,127</u>	<u>134,827</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>126,127</u>	<u>134,827</u>
NET ASSETS		<u>126,127</u>	<u>134,827</u>
FUNDS	7		
Unrestricted funds		126,127	134,827
TOTAL FUNDS		<u>126,127</u>	<u>134,827</u>

The financial statements were approved by the Board of Trustees on 18.4.19. and were signed on its behalf by:



.....
D I Gorton Hon. Chair-Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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. OTHER TRADING ACTIVITIES

	31.12.18	31.12.17
	£	£
Fundraising events	28,551	26,578
Can collections	414	645
Adoptions	5,018	13,768
Boxes	2,433	2,044
Sale of stock	10	10
Sundry receipts	592	442
	<u>37,018</u>	<u>43,487</u>

3. INVESTMENT INCOME

	31.12.18	31.12.17
	£	£
Deposit account interest	<u>292</u>	<u>14</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
VAT	814	1,575
Debtors & prepayments	119	46,756
	<u>933</u>	<u>48,331</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18	31.12.17
	£	£
Creditors & accruals	<u>5,705</u>	<u>7,508</u>

7. MOVEMENT IN FUNDS

	At 01/01/18	Net movement	At 31/12/18
Unrestricted Funds			
General Fund	128,821	-9,114	119,707
Savings for pop-up shops	6,006	414	6,420
TOTAL FUNDS:	<u>134,827</u>	<u>-8,700</u>	<u>126,127</u>

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

	Incoming resources	Resources expended	Movement in funds
General Fund	54,624	63,738	-9,114
Savings for pop-sup shops	414		414
TOTAL FUNDS:	<u>55,038</u>	<u>63,738</u>	<u>-8,700</u>

8. RELATED PARTY DISCLOSURES

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

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2018

	31.12.18 £	31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - Restricted	360	-
Donations	7,688	23,932
Gift aid	-	47
Legacies	9,247	73,752
Subscriptions	433	712
	<hr/> 17,728	<hr/> 98,443
Other trading activities		
Fundraising events	28,551	26,578
Can collections	414	645
Adoptions	5,018	13,768
Boxes	2,433	2,044
Sale of stock	10	10
Sundry receipts	592	442
	<hr/> 37,018	<hr/> 43,487
Investment income		
Deposit account interest	292	14
	<hr/> 55,038	<hr/> 141,944
Total incoming resources		
EXPENDITURE		
Charitable activities		
Advertising	84	84
Event expenses	307	989
Veterinary fees	16,362	15,957
Veterinary fees assistance	8,604	6,101
Boarding fees	29,232	33,863
Cost of stock sold	452	40
Other animal welfare costs	4,540	1,380
Veterinary fees - Restricted	360	-
	<hr/> 59,941	<hr/> 58,414
Support costs		
Management		
Insurance	525	712
Telephone	733	708
Postage and stationery	757	1,090
Sundries	35	35
Travelling	1,299	410
	<hr/> 3,349	<hr/> 2,955
Finance		
Bank charges	33	103

This page does not form part of the statutory financial statements

RSPCA Macclesfield, South East Cheshire
and Buxton Branch

Detailed Statement of Financial Activities
for the Year Ended 31st December 2018

	31.12.18 £	31.12.17 £
Governance costs		
Accountancy and legal fees	415	504
Branch contribution	-	700
	<hr/> 415	<hr/> 1,204
Total resources expended	63,738	62,676
	<hr/>	<hr/>
Net (expenditure)/income	<u>(8,700)</u>	<u>79,268</u>