

**RSPCA ESSEX HAVERING & HAROLD HILL  
BRANCH**

Charity Number 240507

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31st DECEMBER 2018**



*Community  
Accounts Service*



# **RSPCA ESSEX HAVERING AND HAROLD HILL BRANCH**

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## **ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS**

### **ESSEX HAVERING & HAROLD HILL BRANCH**

**CHARITY NO: 240507**

### **ANNUAL REPORT AND ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2018**

The Committee presents its annual report and accounts for the year ended 31st December 2018.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

The Royal Society For the Prevention of Cruelty to Animals Essex Havering & Harold Hill Branch of Campbell Clinic, 144 Chippenham Road, Romford, RM3 8HT, is registered with the Charity Commission under charity number 240507 and is governed by the rules and regulations laid down by the Royal Society for the Prevention of Cruelty to Animals (RSPCA).

#### **Trustees:**

Christine Beaumont-Kerridge  
Richard Booker  
Christina Tomlinson

#### **Bankers:**

Natwest Bank  
Grays Branch  
17 High Street  
Grays  
Essex  
RM17 6NP

#### **Independent examiner:**

The Branch has annual turnover of less than £500,000 so does not require an audit but an independent examination. This was undertaken by Community 360, High St, Colchester CO1 1UG

#### **National Council Trusteeship:**

The Branch constitution requires seven trustees to be elected at an AGM and a minimum of four Committee members to manage the Branch, however, the committee was dissolved due to insufficient local trustee numbers in December 2017. As a result, the National RSPCA Council was asked to appoint, under the Society's Rules, temporary trustees to manage the Branch's affairs to the exclusion of any former trustees. National trustees Richard Booker, Christine Beaumont-Kerridge and Christina Tomlinson were appointed on 1<sup>st</sup> January 2018.

Their purpose in this role is to manage the affairs of the Branch and secure its proper application for the Branch objects until such time as the Branch is returned to the control of a local committee. As temporary officers, they all have proven experience of managing an RSPCA Branch. Christine Beaumont-Kerridge is also the Society's Regional Representative for the area and the National Society's Treasurer (both until 24 October 2019)

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is constituted as an unincorporated association. The charity operates as an autonomous Branch of the National RSPCA subject to its rules for Branches (as updated in 2012). In the normal course of business, Committee members are elected at every Annual General Meeting, from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive over 50% of the votes of the members present. The elected Branch Committee can co-opt not more than three members onto the Committee until the next annual general meeting. All Committee members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the Branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold regular meetings at which decisions are made and conveyed to the staff for actioning.

In the event that the number of local trustees falls below four at any time, the Branch is placed into Council Trusteeship, and that is currently the case for this Branch. The Council trustees are responsible for the day to day management and development of the Branch until it can be returned to the control of local trustees. The animal welfare work is delegated to an Animal Welfare Officer who is contracted from another branch area.

## **RISK MANAGEMENT**

The Branch has carried out a risk assessment and identified the following risks:

- Loss of income through error or fraud
- Loss of reputation through error or fraud
- Loss of income through outside forces
- Insufficient trustees to continue
- Insufficient volunteers to fundraise
- Risk of claims against volunteers
- Risk of claims by volunteers or the public
- Adverse publicity
- Insufficient funds to help the animals that need us
- Health & Safety for staff and volunteers dealing with the most abused animals and their owners

The Branch has no employees.

## **AIMS AND OBJECTIVES, PUBLIC BENEFIT STATEMENT AND PRINCIPAL ACTIVITIES**

The object of the charity is to promote kindness and good care, and 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. Our activities to achieve the objectives include the following:

- To provide neutering and micro-chipping facilities for those on low incomes. This work benefits those members of the public on low income by giving them financial help and

promoting responsible pet ownership. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.

- To support the Society's Inspectorate in their work providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. The Society's inspectorate, as well as providing education, information and advice, 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. The National Call Centre accepts complaints about animals in distress 24 hours a day, every day of the year and the public benefits by being able to call in for help when an animal is suffering, which can be very distressing for humans to witness and feel powerless to help.
- To accept stray and owned animals for re-homing. Animals in our care receive veterinary treatment, vaccination, neutering, micro-chipping and are assessed for re-homing. This work helps to control the incidence and spread of disease and suffering through vaccination and neutering. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and the public knows that we assist animals in need. Whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for the owner as well as the pet.

We provide many volunteering opportunities for those who wish to support our work, including fostering and fundraising opportunities. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work. It is not possible to quantify the financial value of our volunteers but in 2018 we had the benefit of over 250 hours of volunteer work.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. We have complied with this duty under the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Our current short term and long term aims and objectives can be summarised as follows:

**Short term:**

- To build the fundraising and events team in order to enable us to have presence at local events.
- To develop our fostering and re-homing network, to support the National Society.
- To develop our engagement with the community to ensure adequate homes for our animals
- To assess the future of the Campbell Clinic in negotiation with the local authority.
- To increase the number of participating vets in the C4 Free Neutering for Cats Scheme within the Branch area to maximise the benefit to pet owners

**Long term:**

- To develop a community outreach programme in order to be able to provide assistance for the most needy and abused animals.



## **HEALTH AND SAFETY POLICY**

This policy applies to all Branch staff whether employed or volunteers. A comprehensive policy that outlines in detail the administrative arrangements for health and safety within the Branch and the procedures to be followed to minimise health and safety risks has been developed. This policy is reviewed regularly to take account of changes.

## **REVIEW OF ACTIVITIES AND ACHIEVEMENTS**

### **Significant activities**

The charity took in 62 cats, 8 dogs and a rabbit from the Inspectorate in 2018 and took in another 10 cats direct from the public which were of welfare concern to the Branch, ensuring that those animals with the greatest need were prioritised given our limited resources.

The Branch also continued to operate its foster scheme so that vulnerable animals such as kittens were not kept in a cattery while waiting for a permanent home.

The branch clinic (known as the Campbell Clinic) is not currently in operation and trustees are in negotiation with the local authority regarding its future as its lease is due to expire in 2020.

### **Animal welfare results**

During 2018, the Branch took in 81 animals (2017 69 animals), carried out 26 home visits (2017 44), neutered 23 Branch animals (2017 33) and provided low cost neutering to stray cats and cats whose owners were on low income via the C4 Free Neutering for Cats Scheme.

The Branch aims to continue to provide a service to the Inspectorate and to continue to offer assistance to those animals in greatest need within the Branch area.

### **Financial results and review**

The charity's funds are collected from membership subscriptions, re-homing, donations, legacies, grants and special fund-raising events, such as collection days.

Total income for the year was £77,742 and total expenditure for the year was £37,687 leaving a surplus of income over expenditure of £40,055. A legacy of £42,153.86 from the estate of the late Jean Stampton was received in 2018. Those who have remembered us in their will have our deepest gratitude and our thoughts go out to their loved ones.

The provision of £40,814 for repairs and renewals to the clinic raised in 2017 remains while the future of the building is being decided in conjunction with the local authority.

The trustees expect to maintain a balanced budget in 2019 and will be seeking to establish a sustainable source of income by increasing fundraising capacity.

Our thanks go to all our, volunteers and Head Office support staff for all their hard work. We would also like to thank all those people and local businesses who contribute to the success of the Branch and support us with volunteer time, fundraising activities, financial discounts or advertising. These include veterinary surgeries, Branch members and volunteers. Lastly we would like to thank the public for their ongoing support of the branch.

## **RESERVES POLICY**

The Branch reserves are currently 24 months following the receipt of the substantial legacy. This temporarily exceeds our policy of 3 to 6 months expenditure but this will adjust in due course when the legacy monies are invested in animal welfare. The Branch is considered a going concern.

## **INVESTMENT POLICY**

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958.

## **FUTURE DEVELOPMENTS**

During 2019 the trustees continue to focus on and aim to increase effective delivery of animal welfare in the Essex Havering & Harold Hill Branch area.

The trustees will continue to develop all activities including income generation, re-homing and community engagement.

The trustees will establish a future plan for the Campbell Clinic by early 2020.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Charity law requires the trustees of the charity to provide financial statements each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 which disclose with reasonable accuracy the financial position of the charity and which enables them to ensure that the financial statements comply with The Charities Act 1993. They are also responsible



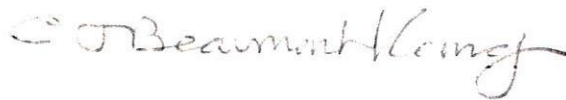
for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



28/10/2019

Date: \_\_\_\_\_

**Richard Booker**  
Council Trustee



28/10/2019

Date: \_\_\_\_\_

**Christine Beaumont-Kerridge**  
Council Trustee



23.10.19.

Date: \_\_\_\_\_

**Christina Tomlinson**  
Council Trustee

# RSPCA ESSEX HAVERING AND HAROLD HILL BRANCH

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

	Notes	2018 Total £	2017 Total £
<b>Incoming resources</b>			
Donations and legacies	2	72,091	19,752
Charitable Activities			
Fundraising Income	3	51	24,953
Charitable activities	4	5,534	25,437
Investment income		66	14
<b>Total incoming resources</b>		<b>77,742</b>	<b>70,156</b>
 <b>Resources expended</b>			
Charitable expenditure	5 & 6	37,615	113,306
Fundraising expenditure		72	
<b>Total resources expended</b>		<b>37,687</b>	<b>113,306</b>
 <b>Net incoming/(outgoing) resources prior to exceptional items</b>		40,055	(43,150)
 <b>Net incoming/(outgoing) resources before transfers</b>		40,055	(43,150)
 <b>Net incoming/(outgoing) resources</b>		<b>40,055</b>	<b>(43,150)</b>
 <b>Total funds brought forward at 1 January 2018</b>		<b>34,982</b>	<b>78,132</b>
 <b>Total funds carried forward at 31 December 2018</b>		<b>75,037</b>	<b>34,982</b>

The notes on pages 9-12 form part of these financial statements

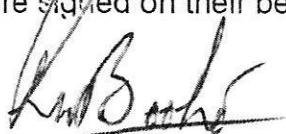
# RSPCA ESSEX HAVERING AND HAROLD HILL BRANCH

## BALANCE SHEET AS AT 31 DECEMBER 2018

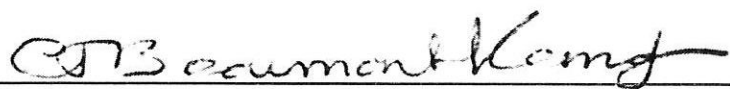
	Notes	2018 £	2017 £
<b>Fixed Assets</b>			
Tangible Fixed Assets		-	-
<b>Current assets</b>			
Debtors	8	3,810	6,000
Cash at bank and in hand		116,063	88,142
		<u>119,873</u>	<u>94,142</u>
<b>Creditors: amounts falling due within one year</b>	9	44,836	59,160
<b>Net current assets</b>		75,037	34,982
<b>Total assets less current liabilities</b>		<u><u>75,037</u></u>	<u><u>34,982</u></u>
<b>Funds of the charity</b>			
Revaluation Reserve		5,924	5,924
Unrestricted Funds		69,113	29,058
<b>Total Funds</b>		<u><u>75,037</u></u>	<u><u>34,982</u></u>

These financial statements were approved by the Board of Trustees on  
and were signed on their behalf by:

28/10/2019



Richard Booker - Council Trustee



Christine Beaumont-Kerridge - Council Trustee

# RSPCA ESSEX HAVERING AND HAROLD HILL BRANCH

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

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### 1. Accounting policies

#### 1.1 Basis of preparation

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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).

#### 1.2 Incoming Resources

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

When donors specify that donations and grants, including capital grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable.

#### 1.3 Resources expended and recognition of liabilities

All expenditure is recognised on an accruals basis. The majority of costs are directly attributable to the specific charitable activities.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Management and administration of the charity represent costs incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements

### 2. Donations and legacies

	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Subscriptions, donations and collections	32,937	19,752
Legacy	39,154	-
	<b><u>72,091</u></b>	<b><u>19,752</u></b>

# RSPCA ESSEX HAVERING AND HAROLD HILL BRANCH

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

<b>3. Activities to further the charities objectives</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Fundraising	51	24,953
	<b>51</b>	<b>24,953</b>
<b>4. Charitable Activities</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Clinic Income	2,534	22,437
Rental Income	3,000	3,000
	<b>5,534</b>	<b>25,437</b>
<b>5. Direct charitable expenditure</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Veterinary fees and clinic costs	16,987	42,673
Fostering and boarding expenses	9,366	4,618
	<b>26,353</b>	<b>47,291</b>
<b>6. Management and administration</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Branch administrators	-	13,218
Rates, utilities and storage	2,203	2,716
Telephone	1,435	1,297
Repairs and maintenance	430	2,118
Provision for repairs and renewals	-	40,814
Depreciation	-	1,000
Administration expenses	4,174	2,709
Professional Fees	2,820	1,858
Bank charges	-	85
	<b>11,062</b>	<b>65,815</b>

## RSPCA ESSEX HAVERING AND HAROLD HILL BRANCH

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

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#### 7. Governance Costs

	<b>2018</b>	<b>2017</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Accountancy	200	200
	<u>200</u>	<u>200</u>

#### 8. Debtors: Amounts falling due within one year

	<b>Total</b>	<b>Total</b>
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
VAT	810	-
Trade Debtors	3,000	6,000
	<u>3,810</u>	<u>6,000</u>

#### 9. Creditors: Amounts falling due within one year

	<b>Total</b>	<b>Total</b>
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Accruals	2,924	1,050
Accrual (repair provision)	40,814	40,814
Trade Creditors	1,098	2,624
VAT	-	14,672
	<u>44,836</u>	<u>59,160</u>



# **RSPCA ESSEX HAVERING AND HAROLD HILL BRANCH**

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

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### **10. Trustee Remuneration**

No remuneration was paid to any Trustee or to any person or persons known to be connected with any of them.

### **11. Related Parties**

The Branch complies with the Branch Rules as issued by the National Society and has a number of related financial transactions with this organisation. All the Branch trustees are also current trustees of the RSPCA (National Society) and in addition, Richard Booker is a Council appointed trustee of RSPCA London East Branch (ceased in June). He is also a Council appointed trustee of RSPCA Essex Havering & Harold Hill Branch, RSPCA Isle of Wight Branch, RSPCA North Devon Branch, RSPCA Solent Branch, RSPCA Shropshire Branch and RSPCA Huddersfield, Bradford & District Branch. He is an elected trustee of RSPCA Worcester and Mid Worcestershire Branch.

Christina Tomlinson is a Council appointed trustee of RSPCA London East Branch (ceased in June) and an elected trustee of RSPCA Northallerton, Thirsk & Dales Branch.

Christine Beaumont-Kerridge is also an elected trustee of RSPCA Central, West & North East London Branch. She is also a Council appointed trustee of RSPCA London East Branch, RSPCA Croydon, Crystal Palace & District Branch, RSPCA London South East Branch and Kent Isle of Thanet Branch. The Animal Welfare Officer seconded to the RSPCA Essex, Havering & Harold Hill Branch is an employee of the Central West & North East London Branch of which Christine Beaumont-Kerridge is a trustee.

### **12. Going Concern**

The charity is operating on a going concern basis

### **13. Key Management Personnel**

No staff have been employed by RSPCA London East during the 2018 financial year.

# RSPCA ESSEX HAVERING AND HAROLD HILL BRANCH

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

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I report on the accounts of RSPCA Essex Havering and Harold Hill Branch for the year ended 31 December 2018 which are set out on pages 7 to 12.

### **Respective responsibilities of trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shelley-Marie Rudling FMAAT MIP AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex



Date

31/10/2019