

RSPCA
EAST LONDON & HAVERING BRANCH

Annual report for period ended 31 December 2024

Registered Charity No. 1207065

RSPCA EAST LONDON AND HAVERING

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Chairs' Foreword

I am delighted to present the Trustees' Report and Financial Statements for the period from 16 February 2024 to 31 December 2024 on behalf of the Royal Society for Prevention of Cruelty to Animals (RSPCA)'s East London and Havering Committee.

On 16 February 2024 the trustees registered the creation of the RSPCA London East and Havering Charitable Incorporated Organisation (CIO) with the Charity Commission. The transfer of all assets, liabilities, and operations of the charity to the new CIO was completed effective 19 June 2024.

The year saw team growth to nine trustees, helping us meet rising demand, alongside increasing our animal welfare activities in 2024.

We have continued to see a growing need to support animals in need, with an increase in animals suffering from cruelty and neglect, stray cat colonies, abandoned animals and from pet owners struggling with the cost of living crisis. In response, we took a decision to spend some of the Branch's reserves to increase the number of animals we could help and collaborated with local food banks to prevent pets from being relinquished due to financial hardships.

Fundraising posed significant challenges in an environment with limited animal welfare funds and during a challenging economic climate. Despite this, we secured the support from the Pets at Home Foundation, and continued to benefit from National Society's Door to Door fundraising and the temporary Care Contribution Fund .

I am deeply grateful for the dedication of our volunteers, especially our trustees. For a branch without paid staff, their commitment has been our backbone. Special thanks to those who support us behind the scenes and the Inspectors who cover our area.

As we look forward, we remain committed to our mission and are cautiously optimistic about the future. With the continued support of our volunteers, donors, and partners, we strive to make an even greater difference.

Thank you for your ongoing support.

Warm regards,



Caroline Nurse
Chair

RSPCA EAST LONDON AND HAVERING

Vision, Mission, Values and Purpose

Our vision is a world where all animals are respected and treated with kindness and compassion. Our mission is to ensure animals have a good life by rescuing and caring for those in need, advocating on behalf of all animals, and inspiring everyone to treat them with compassion and respect.

Our main activities include offering animal welfare services and rehoming facilities within East London, as well as supporting our local community, adopters, and fosterers with their animal welfare queries and concerns.

Everything we do is guided by the values of the National Society:



Our ultimate goal is to promote kindness and good care 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 National Society.

Structure, Governance & Management

The East London and Havering Branch CIO is one of the local branches of The Royal Society for the Prevention of Cruelty to Animals (RSPCA) (referred throughout as the 'National Society' or 'Society', registered charity number 1207065).

Our charity is constituted as a Charitable Incorporated Organisation (CIO). The charity operates as an autonomous Branch of the National Society subject to its rules for Branches (2012 version, as updated in August 2022) and partnership agreement. Its legal basis is recognised under the RSPCA Act 1932 and is provided for in the National Society's rules. Rule[1] XI of the Society's rules contains a number of obligatory provisions regarding Branches, including the requirement that the Branch rules are approved by the Council.

[1] This means that the Branch rules may only be amended by a decision of the Council and that Branches have no power to amend the rules themselves. The Branch has no subsidiary undertakings. We note that an amendment to the branch rules was passed by the National Society on 16 March 2022 and further amendments were made in 2022 following conclusion of the branch partnership workstream; we expect some further amendments in 2023.

The Branch is registered with the Fundraising Regulator and Information Commissioner's Office (ICO).

Trustees of the Committee of the Local Branch

The following trustees were appointed during the year:

- Caroline Nurse (Chair)
- Candy Bowles (Vice Chair)
- Alex Cheung (Treasurer)
- Ranjini Sachin
- Anjalika Bardalai
- Lisa Whatcroft
- Josie Woodward (resigned October 2024 to take up a role on the RSPCA National Society Board)
- Natalie Chopra (resigned October 2024)
- Joanne Skolnick (sadly passed away in December 2024)

Caroline Nurse was also the Society's Regional Representative and Chair of the London Regional Board and as a result was a member of the Branch Affairs Committee.

Responsibilities

We as trustees of the Branch are responsible for ensuring that proper accounting records are kept, which disclose with reasonable accuracy at any time the financial position of the Branch and enable the Branch to ensure that financial statements comply with the Charities Act 2011 and requirements of Rule XV of the Society's rules and the Charities (Accounts and Reporting) Regulations 2008. We are responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities by the establishment of a system of internal control.

These accounts have been prepared in accordance with The Charities Statement of Recommended Practice (SORP) 2015 Financial Reporting Standards (FRS) 102 as set out by the Charities Commission for England and Wales and as updated in 2019.

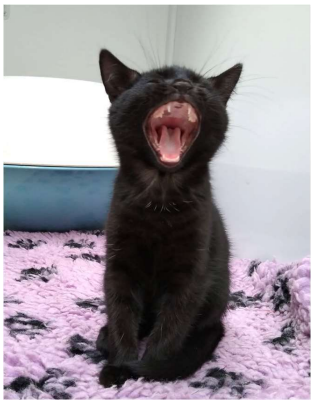
Trustee Training

As part of becoming a trustee each trustee is required to attend an induction completed by Branch Trustee(s). This Induction covers the legal requirements of being a trustee as well as information surrounding the society. Further training is provided by the support of the National Society where necessary and required and there is also an online training module available for new Trustees.

~~Committee can co-opt no more than three~~ members onto the Committee until the next AGM. All Committee members must be Branch members for a minimum of three months on appointment.

RSPCA EAST LONDON AND HAVERING

Pay and Remuneration



The Branch did not have any direct employees within the period. Our trustees are not remunerated as part of our work.

Risk Management

The Branch has a risk management policy in place and a supporting corporate risk register. The purpose of the risk management strategy and adjoining risk register is to set out the Branch's attitude to risk and the principles it adopts in the management of risk.

Risk is unavoidable and the resources available for managing risk are finite. Our risk management strategy is therefore to achieve an optimum response to risk, prioritised in accordance with an evaluation of the risks. The Branch evaluates risk through consideration of the likelihood of a risk crystallising, and the impact it would have.

Our decision-making approach balances potential consequences against the scale of opportunity. We have chosen to take a moderate approach to risk. Prudent risk management will continue to be embedded in our operations and culture through proportion control measures.

The Branch maintains a system of internal control based on a framework of regular management information, administrative procedures. The system of internal control is supported by an ongoing process designed to identify the principal risks. Our risk register is reviewed periodically and deemed appropriate by the trustees.

The following table summarises the most important risks (based on residual impact) and our responses:

Risks	Mitigation / Management
Time limitations of Trustees Trustees do not have enough time to perform their responsibilities, roles and actions to the best of their ability.	Trustees are seeking to increase the volunteer and trustee base in order to meet the growing demand.

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Risks	Mitigation / Management
Loss of Trustees Loss of Trustees due to time commitment, turnover or other factors. Leading to impact on operations, loss of branch knowledge and potentially the inability to meet the required quorum under the branch rules.	We recruited two new trustees in 2024 to join the newly incorporated CIO and continue to advertise and seek to recruit new trustees to join our branch. As trustees are onboarded periodically this reduces the succession risk and the potential rollover risk of trustees all stepping down at the same time.
Lack of volunteers/branch resources Inability to recruit and retain volunteers to support in the operations of the branch. Lack of capacity to deliver services to all the most abused and neglected animals in need with high levels of veterinary and recuperation needs. Particularly those within the Inspectorate.	Please refer to 'Time limitations of Trustees'.
Inability to keep up with animal welfare demands and needs of the community The branch is supported by a team of amazing volunteers, our private boarding provider (Bed and Biscuits), and Goddard Veterinary Group. However year on year demands in the community are increasing, this has been extenuated with the ongoing cost of living crisis and economic issues facing the country, resulting in more individuals seeking support and handing over animals.	During the period we have sought to increase the number of pens we have with Bed and Biscuits as part of our contract review. We have also worked with our foster network to onboard additional home support. Additionally we have worked with local food banks to provide donations to keep animals with their families where possible. However, as a result we are experiencing increased costs as a branch, combined with inflation and medicine shortages. Consequently we still are unable to support all those seeking support from the branch.
Sharp fall in donations Fall in individual donations limiting our resources in providing the service	We continue to monitor the impact on donation income with the economic uncertainty. We are also working on diversifying our income sources including applying for grants, corporate fundraising, identifying match-funding schemes, in addition to individual donors.
Increased cost base Cost of providing care to the animals has been rising due to inflation, economic uncertainty, medicine and veterinarian shortages in the sector.	We continue to actively monitor our costs and seek opportunities to improve operational efficiencies to enable us to maximise deployment of our financial resources to support the branch strategy.
Loss of key supplier Loss of support and key members of staff at our private boarding provider and veterinary provider would have a significant impact on our day to day operations.	We have signed contracts in place with our key providers, and continue to work with them collaboratively so any issues are rectified in a timely manner.

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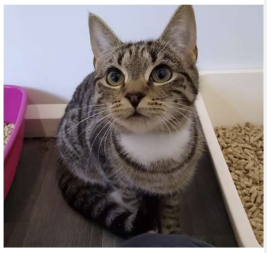
Activities and Public Benefits

We undertake the following activities to promote animal welfare:

Neutering and microchipping animals. All cats in our care are neutered and microchipped if old enough, and if not old enough it is a condition of adoption that the owner neuters and microchips the kitten when of age. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner.

Support the Society's Inspectorate in their work providing assistance for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away. We also provide advice to members of the public on animal welfare related queries.

As well as providing education, information and advice, the RSPCA rescues animals in distress and enforce laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. The National Call Centre accepts complaints about animals in distress 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.



Accept stray and owned animals for rehoming: where needed, animals in our care receive veterinary treatment, vaccination, neutering, microchipping, flea and worming treatment, and are assessed for rehoming. 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. We take in animals primarily via our inspectorate, but also via RSPCA Animal Logistics networking and (where there is an urgent welfare concern) from members of the public.

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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 the period to December 2024 we had the benefit of over 1,000 hours of volunteer work.

Our Performance

The Animal Welfare Committee, comprising a number of trustees, continues to have responsibility for all animal welfare related activities. This includes liaising with the RSPCA Inspectorate; providing advice to members of the public in connection with both wildlife and owned animals; and taking in cats and providing care as needed right through to finding homes for them. The Committee oversees all vet treatment and behavioural assessment.

We have developed our relationship with our boarding provider, Bed and Biscuits, and have now embedded our intake and rehoming processes. This relationship has given us scope to take in a greater number of cats and ensure a high standard of care. We increased our pen capacity to fifteen pens. We have also similarly developed our relationship with Goddards Veterinary Group, Dagenham, and have been able to ensure our cats are always able to receive prompt veterinary treatment of a high standard. Vaccine shortages during the period were managed and we were able to fully vaccinate all our cats prior to rehoming.

Over the year, an increasing number of cats were brought in to us via the inspectorate. There was also hugely increased demand from members of the public for us to take in unwanted pets. We continue to take in the majority of our animals from the inspectorate and Logistics team, but continue to also take in animals from members of the public where we believe there is an imminent welfare concern. There has been a general decrease in demand to rehome, with it proving difficult to rehome less popular cats such as those that are older or with medical issues. We are typically able to rehome cats within 6 weeks of their arrival.

We continue to expand our fostering network. We also continue to carry out home visits virtually, as this has proved very successful. Our animal intake and rehoming figures have again increased this year.

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Intake, rehome and transfer

The following table summarises our animal intake, rehome and transfers in 2024:

Category	2024
Intake	
Opening	26
Welfare concern via the RSPCA Society's Inspectorate	64
Branch Welfare Concern	29
Transferred via RSPCA Animal Logistics (previously Networking), RSPCA Hospital or from other RSPCA Branches	0
Home for Life or Born in Branch care	6
Returns	1
Total intake	**100**
Rehome and Transfers	
Rehomed	102
Transferred to other RSPCA animal centres	1
Transferred to non RSPCA rescues	0
Passed away	0
Put to sleep	0
Other	0
Total rehome and transfers	**103**

All of our animals saw our wonderful vet regularly (typically weekly) and received care and comfort up until their last moments.

We continue to seek a world where animal cruelty and neglect is eliminated so that we do not have to face these moments again.

Our residents at the end of the period

Category	2024 animals
Foster care	4
Private Boarding	17
Total	**21**



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Financial Review



The branch merged during the year and expanded operations, which saw the benefit of additional funds, future door to door funding fromnational society and some additional legacies. Though this is combined with an expanded branch area to support an intake area for animals. Combined with the continued period of economic uncertainty and high levels of inflation, we have seen our cost base increase drastically, to try to address increased demand as individuals struggle to support and care for their animals.

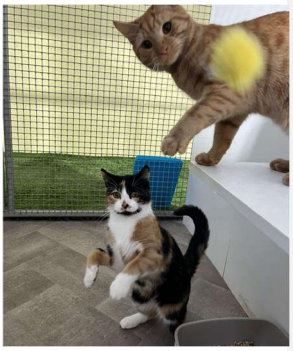
The six months to 30 June 2024 was challenging financially as operating costs continued to increase as we took a conscious decision to increase our animal welfare services given the ongoing need within our Branch area and both veterinary and medicine costs continue to rise.

Total income for the period was £24,801. Total expenditure for the period was £51,014.

The Branch does not have any subsidiary undertakings in place.

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Market Overview



The charity sector in 2024 faced a dynamic landscape characterised by both opportunities and challenges. For RSPCA branches, this period was marked by fluctuating donation levels and increased demand for animal welfare services. Economic uncertainty, driven by inflationary pressures and fluctuating consumer confidence, impacted disposable incomes, resulting in mixed trends in charitable giving. The emphasis on digital fundraising continued to grow, with branches leveraging social media and online campaigns to reach a broader audience.

Operationally, RSPCA branches navigated rising costs associated with animal care, including veterinary expenses, food, and shelter maintenance. The post-pandemic environment brought about a surge in pet ownership, subsequently increasing the demand for RSPCA services, including rescue operations, rehoming efforts, and community education programs.

Outlook

Looking forward, the charity sector is poised to encounter ongoing economic fluctuations and evolving donor expectations. Sustaining financial health will likely depend on diversifying income streams, enhancing donor engagement, and demonstrating tangible impacts. Embracing technological advancements, such as advanced data analytics for donor management and operational efficiency, will be vital. Furthermore, focusing on transparency and accountability in financial reporting will build donor trust and support long-term sustainability.

Going Concern

Our accounts have been prepared on a basis of going concern. We have assessed the Branch's ability to continue over the next 12 months and having considered our access to free reserves, current cash stores and our predicted expenditure, we believe this to be appropriate.

Reserves Policy



As of 31 December 2024, free reserves were £nil), which is equal to our unrestricted reserves. Free reserves are calculated s total funds less restricted reserves and designated funds. It was agreed that each year a designated reserve would be maintained representing the total estimated animal boarding cost for the next twelve-month period.

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Fund type	2024	
Unrestricted Funds	£49,343	
Restricted Funds	£202,208	
Designated Funds	£68,616	
Total Funds	**£320,258**	**£nil**

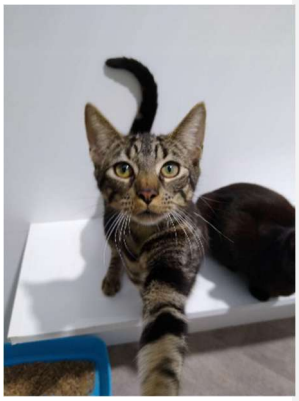
The RSPCA East London and Havering Branch CIO's reserves policy is to maintain a level of free reserves that will enable the Branch to ensure a continuity of activity and have the ability to adjust in a measured way to significant changes in the external economic environment and demands on services provided by the charity. The trustees have considered this and believe that 6 months of expenditure is a sufficient basis to allow for current expectations of our work, but also for unplanned events on the horizon.

Exemptions from disclosure

RSPCA East London and Havering Branch CIO meets the definition of a small charity under FRS 102 and the Charities Act 2011, with income of less than £500,000. Therefore, we have adopted the exemption to not prepare a Statement of Cash Flows. No other exemptions have been applied.

Special thanks

We would like to take a moment to thank all of those that continue to support our Branch. From all the support staff at the Society; our Branch Partnership Managers; our fellow RSPCA Branches; our Veterinary Surgeon; our private boarding establishment; our Branch members; our wonderful team of volunteers and all of the time you have contributed; those that have adopted from us over the last year; those that continue to foster our animals and to every single person who has donated to our Branch. We will forever be grateful for your continued support.



Special mentions are well deserved for the following individuals and companies that have supported us during the period:

- **Battersea Cats and Dogs Home** who provided us with a place on their new Intensive Cat Rehoming and Welfare Academy course, and continued peer support;
- **Pets at Home** for their regular generous donations of food and lifeline vouchers; and;
- **Goddard's Veterinary Group's Dagenham Branch** and **Bed and Biscuits Noak Hill**, for their staff's exceptional love and care of our animals.

RSPCA EAST LONDON AND HAVERING

Reference and Administrative Details

The Royal Society for the Prevention of Cruelty to Animals (RSPCA) East London and Havering is a Branch of the RSPCA (referred through as the National Society). We are registered with the Charity Commission of England and Wales (Charity number 285472) and our registered address is 124 City Road, EC1V 2NX. The Trustees are responsible for the day-to-day management of Branch activities.

The Branch during the period did not have any direct employees, property or corporate trustees.

There were no funds held as custodian trustee on behalf of others.

Bankers

Our three bank accounts are held with HSBC, The Mall, Stratford Centre, 59-61 Broadway, London, E15 1XF.

RSPCA EAST LONDON AND HAVERING

Statement of Trustee 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 these 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; and,
- 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.

The accounts for the period ended year ended 31 December 2024 have been prepared and approved by all Trustees of the RSPCA East London and Havering Branch CIO and signed by our Chair (Caroline Nurse) on our behalf.



Caroline Nurse

Trustee

Date: 31 October 2025

Statement of Financial Activities

For the period ended 31 December 2024

	Notes	Unrestricted funds	Restricted funds	Designated funds	Total funds
		2024	2024	2024	2024
		£	£	£	£
Ordinary Income					
Donations and legacies	2	3,352	-	-	3,352
Charitable activities	3	21,456	-	-	21,456
Total Income		**24,808**	**-**	**-**	**24,808**
Expenditure on:					
Charitable activities	4	31,341	-	-	31,341
Governance	5	303	-	-	303
Total Expenditure		**31,644**	**-**	**-**	**31,644**
Net incoming/(outgoing) resources before transfers		**56,452**	**-**	**-**	**56,452**
Transfers between funds	7	(82,356)	-	82,356	**-**
Net movement in funds		**(25,904)**	**-**	**82,356**	**56,452**
Reconciliation of funds:					
Total funds brought forward	7	252,872	-		252,872
Total funds carried forward	7	226,968	-	164,712	391,680

All of the above results are derived from continuing activities. There are no other gains or losses other than those stated above. The notes that follow form part of the financial statements and are key for their interpretation and understanding.

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Balance Sheet

As at 31 December 2024

		2024
		£
Current Assets		
Debtors		-
Cash and cash equivalents		347,441
Liabilities		
Creditors: Amounts falling due within one year	8	(82,356)
Net Current Assets or Liabilities	**-**	**265,085**
Creditors: Amounts falling due after more than one year	-	-
Net Assets or Liabilities	**-**	**265,085**
Funds of the Charity		
Unrestricted Funds	7	182,729
Restricted Funds	7	-
Designated Funds	7	82,356
Total Funds	**-**	**265,085**

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



Caroline Nurse

Chair

RSPCA EAST LONDON AND HAVERING

Notes to the financial statements

For the period ended 31 December 2024

1. Accounting Policies

The Branch is a Public Benefit Entity as defined by FRS 102. The principal accounting policies adopted in the preparation of these financial statements are as follows and have been applied consistently throughout the financial statements and prior year.

1.1 Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Trustees consider that there are no material uncertainties about the Branch's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.2 Exemptions

RSPCA East London and Havering Branch CIO meets the definition of a small charity under FRS 102 and the Charities Act 2011, with income of less than £500,000. Therefore, we have adopted the exemption to not prepare a Statement of Cash Flows. No other exemptions have been applied.

1.3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

1.4 Incoming Resources

Donations

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be measured reliably. In regard to individual or corporate donations, this is on the receipt of income, for adoptions this is at the point of adoption paperwork being completed and the legal ownership of our animals being transferred.

Door to door income received from the National Society is treated in line with donations and if recognised upon the point of receipt.

Our membership income is recognised upon the point of transfer to the branch from the National Society.

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and more information about their contribution is included in the Trustees' Annual Report. Donated professional services and donated facilities are recognised at the estimate of the value to the charity and recognised on receipt.

Legacies

Legacies are deemed receivable from the date of notification; provided that sufficient information has been received to enable the Branch to reliably measure the amount receivable. Receipt of a legacy, in whole or part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution.

The valuation method reflects the inherent uncertainty in that a substantial proportion of legacy income is represented by property and other investments whose value is subject to market fluctuations until realised. Residuary legacies are valued in line with these considerations.

Life interest legacies are not valued until conditions are met which bring these within the control of the Branch to be valued as receivable. Pecuniary legacies are valued at the amount notified to the Branch. The Branch has been informed of the existence of a number of properties in which it holds a reversionary interest. However, it is not practicable to quantify the value of such assets.

Income from charitable activities

Donations received from individuals as rehoming fee payments are deemed to be income from charitable activities as the income results from our charities core purpose and one of our lovely animals is given a forever home in return.

Income from trading activities

Incomes from our sub-leasing arrangements are recognised where the service or sub-lease pens have been completed and the revenue can be measured at the end of each month upon receipt of boarding confirmations.

Income from investments

Interest on deposits is recognised on an accruals basis.

1.5 Expenditure

Expenditure, including irrecoverable VAT, is accounted for on an accruals basis. Expenditure is allocated to the particular activity where the cost relates directly to that activity.

Expenditure on raising funds

We do not have any costs associated with raising donations and funds for our branch.

Charitable activities

These costs relate to progressing the purpose and animal welfare activities of our charity. This is recognised at the point of receipt of invoice or at the point the cost can be reliably measured if the service has already been provided.

Governance costs

Our governance costs form part of our charitable activities costs and are costs associated with the management and control of the branch. This is recognised at the point of receipt of invoice or at the point the cost can be reliably measured if the service has already been provided.

Other trading activities

Costs are recognised in line with income recognised, as no profit is made under the current sub-leasing arrangement of kennel as referenced in 1.4. Costs are measured at the end of each month upon receipt of boarding confirmations.

1.6 Operating Leases

Rental costs under operating leases are included in total expenditure in annual installments over the period of the leases. The price for these contracts has been agreed and fixed with our kennels for the relevant agreed period.

1.7 Taxation

As a charity, the Branch benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid, and partial recovery is also made of tax credits on UK dividend income. The Branch is also able to partially recover Value Added Tax. Expenditure subject to VAT that is not recoverable by the Branch is recorded in the accounts inclusive of the VAT. We note that the branch is in a VAT Group with the Society, however this does not impact the reporting in our financial statements.

The Branch is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the Branch is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The branch does not have any subsidiary trading companies.

1.8 Fund accounting

Restricted funds can only be used for particular purposes specified by or agreed by the donor. Unrestricted funds may be used for any purpose in the furtherance of the general objectives of the charity. Designated funds form part of Unrestricted funds and represent reserves put aside by trustees for a relevant purpose.

1.9 Cash or cash equivalents

Our cash or cash equivalents relate to cash in hand held in our HSBC bank accounts, and is therefore readily available and accessible.

2. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	2024	2024	2024	2024
	£	£	£	£
Donations and Legacies	**3,352**	**-**	**-**	**3,352**
Door to door collection (from the National Society)	-	-	-	-
Donations	2,722	-	-	2,722
Membership Subscriptions	-	-	-	-
Miscellaneous	630	-	-	630

2.1 Legacy

During the period ended 31 December 2024, we received no legacies and had been notified of no further legacies.

2.2 Miscellaneous

The miscellaneous income in 2023 and 2024 relates to insurance commission received on policies entered into by adopters after their free trial period.

3. Income from Charitable Activities

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	2024	2024	2024	2024
	£	£	£	£
Charitable Activities	**21,456**	**-**	**-**	**21,456**
Rehoming Income	3,835	-	-	3,835
Care Contribution Fund	17,621	-	-	17,621

The Branch was exempt from income tax, corporation tax and capital gains tax on income derived from its primary purpose trading and charitable activities.

4. Expense from Charitable Activities

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	2024	2024	2024	2024
	£	£	£	£
Charitable Activities	**31,644**	**-**	**-**	**31,644**
Vet fees	(17,571)	-	-	(17,571)
Animal Boarding costs	53,240	-	-	53,240
Medicine	(2,402)	-	-	(2,402)
Bank Charges	(20)	-	-	(20)
Trustee & Volunteer expenses (See Note 8)	(800)	-	-	(800)
Miscellaneous	(803)	-	-	(803)

5. Expense from Governance Activities

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	2024	2024	2024	2024
	£	£	£	£
Governance	**(303)**	**-**	**-**	**(303)**
Accountancy and Independent Examination	(243)	-	-	(243)
Dues and subscriptions	(60)	-	-	(60)

6. Staffing

The branch did not directly employ any staff within the period. As a result, the charity has no pension obligations to disclose.

None of the Trustees of the branch are remunerated as part of their roles. Total expenses reimbursed to Trustees and volunteers during the year amounted to £800 and relates to travel and fundraising costs.

7. Funds

Analysis of movement of Funds for the period ended 31 December 2024:

	At 16 February 2024	Incoming Resources	Outgoing resources	Transfers between funds	At 31 December 2024
Unrestricted funds	252,872	24,808	31,644	(82,356)	226,968
Restricted funds	-	-	-	-	-
Designated funds	82,356	-	-	82,356	164,712
Total funds	**335,228**	**24,808**	**31,644**	**-**	**391,680**

The purpose of the designated reserve created is for the expected animal welfare costs associated with boarding, estimated on historical cost, for the coming 12 months.

8. Creditors due within a year

	2024
	£
Creditors: Amounts falling due within one year	**(82,356)**
Accrued Expenses	(82,356)

8.1 Operating Lease

The branch has signed an agreement with Bed & Biscuits Kennel & Cattery for private boarding provision until August 2025.

9. Contingent Liabilities

There are no contingent liabilities at 31 December 2024.

10. Commitments

There are no capital commitments at 31 December 2024.

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 of these transactions are at arm's length and the National Society is a separately registered charity. We note that the Branch regularly works alongside other Branches within the immediate vicinity of the Branch area. These include most regularly RSPCA Essex South West; RSPCA Central, West and North East London. All of these transactions are at arm's length, and we do not believe there to be a significant influence or control exerted between the branches.

12. Going Concern

On 16 February 2024 the trustees registered the creation of the RSPCA London East and Havering Charitable Incorporated Organisation (CIO) with the Charity Commission. The transfer of all assets, liabilities, and operations of the charity to the new CIO was completed effective 19 June 2024.

The Trustees reviewed the budget for 2025 and were content that these plans were affordable and that the accounts should be prepared on a going concern basis.

RSPCA EAST LONDON AND HAVERING

Our Cover Stars: Donkey, Doris, Charming and Kitty

Mum Princess Fiona and her four tiny kittens, Donkey, Doris, Charming and Kitty Softpaws, were found abandoned. Mum was very thin but doing her best to feed her four hungry kittens. Thankfully, they were brought in to us and we immediately fed her up!

While these kittens are no doubt adorable, a queen with young kittens spends on average 4-5 months in our care. This is because the kittens need to wean, then be separated from Mum, then Mum's mammary development needs to decrease to the point that it's safe for her to be neutered. Only then can she find her own forever home. Having kittens is a huge strain on a cat's body, and then a continued effort to produce milk to provide enough nutrition for multiple little ones. It also means Mum and kittens need a pen each at the point of needing to be separated, so they take up a significant amount of branch resource in terms of boarding cost, weekly vet checks, specialist food and a regular socialisation routine as well.

We see the effects of the cost of living crisis as people fail to neuter their animals, leading to an increased rate of abandonment of pregnant cats or cats with newborn kittens. This is obviously a time when a cat is at their most vulnerable as well, meaning their stress levels are often dangerously high.

We continue to promote awareness of the importance of neutering and adopting, not shopping. It was a happy ending though for all the kittens and Mum, having found wonderful forever homes who adore them!

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