

**R.S.P.C.A WOKING AND DISTRICT  
ANNUAL REPORT AND ACCOUNTS  
31 DECEMBER 2021**

**(Registered Charity No. 202025)**

**R.S.P.C.A WOKING AND DISTRICT  
LEGAL AND ADMINISTRATIVE DETAILS**

**Trustees:**

Mrs Ruth Lamb	Branch Secretary
Miss Sarah Dade	Chair
Mr Steve Hallett	
Ms Charlotte Notley	
Ms Natalie Randell	
Ms Victoria Parker	
Ms Sue Sherburn	
Mrs Fran Slaney	

**Registered name**

Royal Society for the Prevention of Cruelty to Animals Surrey  
Woking and District with the Charity Commission in England and  
Wales under reference 202025

**Operating name**

R.S.P.C.A Woking and District

**Branch Office:**

44 Grindstone Crescent  
Knaphill  
Woking  
Surrey GU21 2RY

**Independent Examiner**

Azets, Chartered Accountants  
South Molton

**Bankers:**

Santander Business Banking  
  
Barclays Bank plc

**R.S.P.C.A WOKING AND DISTRICT**  
**Trustees' report for the year ended 31 December 2021**

**COMMITTEE'S STATEMENT OF RESPONSIBILITIES**

The Committee is required to prepare financial statements for each financial year under the Branch Rules. The Branch has adopted Accounting and Reporting by Charities: a Statement of Recommended Practice (FRS102) issued in 2014 .

In preparing the financial statements, the Committee is required to:

- ♦ prepare accounts which present a true and fair view
- ♦ select suitable accounting policies and then apply them consistently
- ♦ make judgements and estimates that are reasonable and prudent
- ♦ state whether applicable accounting standards have been followed
- ♦ prepare the financial statements on a going concern basis unless it is inappropriate to presume the Branch will continue in operation
- ♦ prepare an assessment of the risks and opportunities facing the Branch

The Committee is 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 Committee to ensure that the financial statements comply with the Charities Act 2011. The Committee is also responsible for safeguarding the assets of the Branch and for taking reasonable steps for the prevention and detection of fraud and other irregularities by the establishment of a system of internal control.

**APPROVAL**

This report was approved by the trustees on 9 March 2022 and signed on their behalf by Mrs Ruth Lamb.

**R.S.P.C.A WOKING AND DISTRICT**  
**Trustees' Report for the year ended 31 December 2021**

The trustees present their report along with the financial statements of the charity for the year ended 31<sup>st</sup> December 2021.

**OBJECTIVES AND ACTIVITIES**

The objectives of the RSPCA Woking and District ( Woking Branch) are to promote the work and objectives of the RSPCA Society for the Prevention of Cruelty to Animals (The Society) in the Woking and District area. The objectives of the Society are to promote kindness and to prevent or suppress cruelty to animals and to do all such lawful acts as the Society may consider to be conducive or incidental to the attainment of those objectives.

The activities of the Woking Branch during 2021 were and continue to be in 2022:

- (1) The re-homing of abandoned or unwanted animals.
- (2) Helping people on low incomes with veterinary treatment.
- (3) Animal welfare education.
- (4) Assisting the Society in its objectives.

**PUBLIC BENEFIT**

All charities in England and Wales must have charitable aims that are for the public benefit. It is not enough that the Branch's work benefit animals. Richard Martin, one of the founders of the Society's nineteenth century founders, identified the Society's prime aim as being to alter moral feelings of the country. He recognized that care of animals is an essential part of any civilization. This resonates today. Preventing cruelty to animals promotes humane sentiments in humankind towards animals which involves moral benefit to the human community as a whole. Whilst this public benefit is clear, it is difficult to quantify and must be balanced against any detriment.

The Branch's work benefits society at large, but it provides (e.g. subsidized veterinary treatment) aimed to help people in need with care of their animals.

The following sections of this report on the achievements and performance of the Branch describe the Branch's main activities and demonstrate the benefit provided to the public. All our charitable activities focus on promoting kindness and preventing cruelty to animals and are undertaken to further these charitable purposes for the public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

2021, as in 2020, has been another very difficult year with the spread of COVID-19 and the emergence of variants with lockdowns, a huge fiscal deficit, a large number of redundancies, children missing their education, and increased mental problems in the community.

The pandemic has had a major impact on the branch. There were more animals to rehome because many people who had taken on animals as companions during the pandemic found they could not cope with them. The squeeze on personal incomes and higher veterinary bills resulted in additional claims for help. These additional pressures were compounded by the fact that the main source of income of the branch, its charity shops, had to be closed for three and half months because of government lockdowns. They reopened in April 2021 and they have been very successful since then

**R.S.P.C.A WOKING AND DISTRICT**  
**Trustees' Report for the year ended 31 December 2021**

**ACHIEVEMENTS AND PERFORMANCE continued**

The Branch has responded to these challenges. In 2021 - £89,482 (2020 - £83,235) was expended helping people to obtain veterinary treatment. The details of animal welfare are summarized below:

Branch assisted vouchers:	378 animals (2020 – 210)
Animals rehomed:	98 animals (2020 – 86)
Animals neutered:	82 animals (2020 – 80)
Animals microchipped:	54 animals (2020 – 46)
Pre-home checks for animals rehomed	96 animals (2020 – 81)

The Trustees believe that these statistics demonstrate that the branch's activities are making a significant difference to animal welfare in the Woking area and its core purpose is being achieved. The employment of a full-time welfare officer considerably enhances this result.

The branch would not function without the continued support of a large number of unpaid volunteers who help with rehoming, fostering, fundraising, serving in the branch's charity shops and branch administration. The trustees would like to thank them for their efforts. The trustees would also like to thank the vets that support the branch especially the staff of Kingswood veterinary surgeons.

**FINANCIAL REVIEW**

The total income for the year amounted to £213,276 (2020 - £181,052) and expenditure to £202,441 (2020 - £196,694) making a surplus of £10,835 (2020 - deficit £15,642) before investment surplus of £21,703 (2020 - loss £25,668).

Despite the fact the Branch's shops were closed for three and half months they have done very well. Thanks to hard work of the shops managers, staff and volunteers. The surplus for the year is £82,085.

The Branch received Covid 19 grants of £35,189 and furlough relief of £15,042 during the year.

The investment policy of the branch is maximize income on its investments but with the overriding object of preserving capital invested. Because of the poor returns on bank deposits, further investments were made during the year in high yielding equity shares via an authorized unit trust run by M& G Securities. Distributions on the investments are accumulated. The current published yield is 3.94%. Because of the successful vaccination programme the stock market has rebounded in 2021 and this is reflected in the increase in the value of the Branch's investments.

The strict control of costs of helping people on low incomes with their veterinary bills has considerably assisted in controlling the overall level of expenditure and hence the level of the operating surplus for the year.

Funds available to the Branch are sufficient to permit the Branch to continue to promote the Branch's objectives in the medium to long term. There are no specific welfare projects in mind for 2022 other than to continue to promote animal welfare in the Woking District.



**R.S.P.C.A WOKING AND DISTRICT**  
**Trustees' Report for the year ended 31 December 2021**

**RESERVES POLICY**

The reserve policy of the Branch is to maintain a level of free reserves that will enable to Branch to ensure a continuity of activities and the ability to adjust, in a measured way, to any significant change in resources. At 31 December 2021 the unrestricted fund amounts to £256,825, which the trustees consider to be sufficient to cover the Branch's reserve policy.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Branch is an unincorporated charitable association established in 1962 and operates as an autonomous branch of the Society. The Branch is a separate charity registered with the Charity Commissioners in England and Wales. The Branch is governed by a Rule Book drawn up by the Society.

The management of the Branch is entrusted to a Branch Committee who are the trustees of the Charity. Trustees are appointed by the members of the branch at its Annual General Meeting to hold office until the next Annual General Meeting. There are provisions in the Rule Book for the branch committee to co-opt additional trustees during the year.

The Committee in carrying out their duties are always seeking new trustees who could make a contribution to the branch's activities.

**REFERENCE & ADMINISTRATIVE DETAILS**

The branch is registered with the Charity Commission in England and Wales under the name Royal Society for the Prevention of Cruelty to Animals Surrey Woking and District reference 202025. The Branch is more commonly known as the RSPCA Woking and District Branch.

The details of trustees who have served during 2021 and up to the date of this report and other administrative details are set out on page one of the trustees' report.

**RISKS AND OPPORTUNITIES**

The Branch has carried out a review to identify major risks and has taken steps to mitigate them.

The major risks identified are:

- ★ loss of reputation through error or fraud
- ★ loss of income through error or fraud
- ★ loss of income through poor investment performance
- ★ insufficient trustees for the Branch to continue
- ★ insufficient volunteers for fundraising activities and animal welfare activities
- ★ insufficient funds to cover the costs of animal welfare activities

It is the opinion of the Trustees that the Branch's policies, procedures, and controls are adequate to mitigate financial loss and loss of reputation through error or fraud and to maintain the future financial viability of the Branch. The trustees continuously seek to maintain the quality and number of trustees and volunteers to ensure the Branch's continued viability.

**R.S.P.C.A WOKING AND DISTRICT**  
**Independent Examiner's Report to the trustees**

I report on the accounts for the year ended 31 December 2021 which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

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) and that an independent examination is needed.  
It is my responsibility to:

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

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison to the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation 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 no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - (1) to keep accounting records in accordance with section 130 of the Act;
  - (2) and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mrs Elizabeth Smith ACA, FCCA, CT**  
**Azets Audit Services**  
**Chartered Accountants**  
**Independent Examiner**

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**R.S.P.C.A. WOKING AND DISTRICT  
STATEMENT OF FINANCIAL ACTIVITIES FOR  
THE YEAR ENDING 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>INCOME</b>			
Voluntary Income	1	30,825	40,874
Income from Fund Raising			
Sale of Goods	8	158,964	123,649
Other Activities		6,594	1,620
Income from Charitable Activities	1	9,535	8,250
Distributions on investments		7,358	6,659
		-----	-----
Total		213,276	181,052
		=====	=====
<b>EXPENDITURE</b>			
Costs of Generating Funds			
Fund Raising		80,510	78,620
Cost of Goods Sold		-	-
		-----	-----
Total Cost of generating funds		80,510	78,620
Charitable Activities to further Animal Welfare	2	120,809	117,209
Governance Costs	2	1,122	865
		-----	-----
Total		202,441	196,694
		=====	=====
Operations surplus		10,835	(15,642)
Net gains/(losses) on investments		21,703	(25,668)
		-----	-----
Net income		32,538	(41,310)
		=====	=====
Fund Balance brought forward 1 January 2021		224,287	265,597
		-----	-----
Fund Balance carried forward 31 December 2021		256,825	224,287
		=====	=====



**R.S.P.C.A. WOKING AND DISTRICT  
BALANCE SHEET FOR THE YEAR ENDING  
31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Investments	3	189,172	148,111
<b>CURRENT ASSETS</b>			
Debtors	4	11,532	9,206
Cash at bank and in hand		66,802	79,309
		-----	-----
		78,334	88,515
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due within one year	5	(10,681)	(12,339)
		-----	-----
<b>NET CURRENT ASSETS</b>		67,653	76,176
		-----	-----
<b>TOTAL NET ASSETS</b>		256,825	224,287
		=====	=====
<b>FUNDS</b>			
Unrestricted General Fund		256,825	224,287
		-----	-----
<b>TOTAL FUNDS</b>		256,825	224,287
		=====	=====

**These accounts were approved by the Branch Committee on 9 March 2022 and signed on their behalf by Mrs Ruth Lamb & Fran Slaney.**

**R.S.P.C.A. WOKING AND DISTRICT  
CASH FLOW STATEMENT  
YEAR ENDED 31 DECEMBER 2021**

	<b>2021 £</b>	<b>2020 £</b>
<b>Cash flows from operating activities</b>	(507)	(23,549)
<b>Cash flows from investment activities</b>		
Purchase of investments	(12,000)	(12,000)
	-----	-----
<b>Increase (Decrease) in cash in the year</b>	(12,507)	(35,549)
<b>Cash at 1 January 2021</b>	79,309	114,858
	-----	-----
<b>Cash at 31 December 2021</b>	66,802	79,309
	=====	=====
<b>Reconciliation of net income/expenditure to net cash flow from operating activities</b>		
Net income as per the statement of financial activities	32,538	(41,310)
Net gains and losses on investments	(21,703)	25,668
Reinvested dividends	(7,358)	(6,659)
(Increase)/decrease in debtors	(2,326)	(487)
Increase/(Decrease) in creditors	(1,658)	(761)
	-----	-----
<b>Net cash inflow/(outflow) from operating activities</b>	(507)	(23,549)
	-----	-----

**R.S.P.C.A. WOKING AND DISTRICT BRANCH  
ACCOUNTING POLICIES  
THE YEAR ENDING 31 DECEMBER 2021**

**1. BASIS OF ACCOUNTING**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments to market value, and are in accordance with the Accounting and Reporting by Charities: a Statement of Recommended Practice (FRS102) issued in 2014, the Charities Act 2011 and applicable United Kingdom accounting standards.

The particular accounting policies adopted are described below and are consistent with previous years unless otherwise stated.

**2. INVESTMENTS**

Stocks and shares are included in the accounts at market value. Unrealised gains and losses arising on sales of investments are, together with the realised gains and losses arising on the sale of investments shown in the statement of financial activities as net gains (losses) on investments. Distributions on accumulating investments are included in net gains(losses) on investments.

**3. TAXATION**

As a charity the Branch benefits from various exemptions from taxation afforded by the tax legislation, and is therefore 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. The Branch is also able to partially recover Value Added Tax. Expenditure subject to VAT that is not recoverable by the Branch is shown inclusive of VAT.

**4. INCOME**

Incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Bank interest and income from fixed interest securities is accrued. Other investment income is recognized when the Branch irreversibly entitled to it. Membership subscriptions are accounted for when received.

Material donations of assets for use by the Branch or services in kind are included in donations at the estimate of the gross value to the Branch in accordance with paragraphs 129 to 136 of the SORP and recognised on receipt.

**5. GOVERNANCE**

Governance costs include the direct costs of administering the Branch and an appropriate share of the support costs where applicable. Further details of the items included in governance costs are included in the notes to the accounts.

**6. OPERATING LEASES**

Rental costs under operating leases are included in total resources expended in annual instalments over the periods of the leases.

**7 DEVELOPMENT COSTS**

The costs of developing the Branch, including the cost of acquiring and fitting out new shops, are written off in the year they are incurred.

**R.S.P.C.A. WOKING AND DISTRICT  
NOTES TO THE ACCOUNTS FOR  
THE YEAR ENDING 31 DECEMBER 2021**

1. INCOME	Note	2021 £	2020 £
(a) Voluntary Income			
♦ Contributions & Donations		30,366	40,412
♦ Membership Subscriptions		459	462
		-----	-----
		30,825	40,874
		=====	=====
 (b) Income from Charitable activities			
Re-homing income		9,535	8,250
		=====	=====
 2. RESOURCES EXPENDED			
(a) Cost of Charitable activities to further animal welfare			
♦ Veterinary fees		89,482	83,235
♦ Salary costs of welfare officer		22,881	22,140
♦ Headquarters quota		110	551
♦ Administration costs relating to re-homing & animal welfare		8,336	12,033
		-----	-----
Total cost of charitable activities to further animal welfare		120,809	117,209
		=====	=====
 (b) Costs of fundraising			
♦ Shop expenses		76,879	72,662
♦ Other		3,631	5,958
♦ Shop acquisition costs		-	-
		-----	-----
Total costs of fundraising		80,510	78,620
		=====	=====
 (c) Governance costs			
♦ Annual Report and AGM expenses		321	-
♦ Independent Examination Fee		801	865
		-----	-----
		1,122	865
		=====	=====

**R.S.P.C.A. WOKING AND DISTRICT  
NOTES TO THE ACCOUNTS (Continued)**

<b>3. INVESTMENTS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Market value at 1 January 2021	148,111	155,120
Acquisitions at cost	12,000	12,000
Net gains/(losses) on revaluation at 31 December 2021	29,061	(19,009)
	-----	-----
Market value at 31 December 2021	189,172	148,111
	=====	=====
Portfolio analysis:		
M&G Charifund Accumulation units	189,172	148,111
Original cost of investments	125,441	113,441
<b>4. DEBTORS</b>		
Prepayments and debtors	10,034	6,689
VAT	1,498	2,517
	-----	-----
	11,532	9,206
	=====	=====
<b>5. CREDITORS</b>		
Auditors remuneration	800	800
Vet assistance	5,016	6,683
Other creditors	4,865	4,856
	-----	-----
	10,681	12,339
	=====	=====

**6. TRUSTEES REMUNERATION**

Trustees do not receive any remuneration or reimbursed expenses.

**7. RELATED PARTIES**

The relationship between the Society and the Branch is complex one. The branch supports the objects of the Society to prevent cruelty to animals and to advance animal welfare and the Society in turn supports the Branch to achieve these objects.

The branch is not a related party for the purposes of the Charities SORP (FRS 102) as the Society does not control the branch which has its own management elected by its members in the area of benefit and has its own separate charity registration.

The branch purchases medical products and other items from the Society for the purposes of animal welfare and this amounted to £nil in 2021 (2020 £163).

The branch also makes an annual contribution to the Regional Centre of £110 (2020 £551 )



**R.S.P.C.A. WOKING AND DISTRICT  
NOTES TO THE ACCOUNTS (Continued)**

<b>8. SHOP RESULTS</b>	<b>2021 £</b>	<b>2020 £</b>
Sales – Donated	158,964	123,649
Cost of sales	-	-
	-----	-----
	158,964	123,649
	-----	-----
Overheads		
Salaries (note 10)	75,337	72,670
Social security	2,619	2,020
Rent	39,259	40,820
Waste disposal	2,565	3,070
Insurance	267	487
Heat & light	2,878	2,119
Rates	288	222
Miscellaneous	4,097	5,594
	-----	-----
	127,310	126,992
Rent receivable	(200)	(800)
Covid19	(35,189)	(34,002)
Furlough Relief	(15,042)	(19,528)
	-----	-----
	76,879	72,662
	-----	-----
Operating Surplus	82,085	50,987
	=====	=====

**9 EMPLOYEES**

As in 2020 the Branch has three shops, each managed by a paid manager who are supported by a team of volunteers and three part time employees. The branch has an employee to carry out animal welfare and other administrative duties. No employee earned over £60,000 in 2021 or 2020.

**10 FINANCIAL COMMITMENTS**

The Bagshot shop is held under a fixed term lease of £1,200 per month terminable on six months notice.

The Horsell shop is held under a ten year lease to 12 May 2030 with an option to terminate after five years. The annual rent is £13,350 until 12 May 2022 and £14,350 thereafter with provision for an uplift for inflation

The New Haw shop is held under a lease to 24 March 2026 with a break clause on 25 March 2024. The annual rent is £12,500 from 25 March 2021 for two years and £13,000 for the remainder of the lease