ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ESSEX SOUTH WEST BRANCH

England & Wales · Charity number 208381

Details

Other names	RSPCA ESSEX SOUTH WEST BRANCH
Status	Registered
Legal form	Other
Registered	1962-09-22
Register	View on the Charity Commission register

Contact

Address	RSPCA Essex South West Branch Winsleys House High Street Colchester CO1 1UG
Phone	07842411618
Email	info@rspcaessexsouthwest.org.uk
Website	www.rspca.org.uk/local/essex-south-west-branch

Activities

Objects: THE OBJECTS OF THE BRANCH ARE TO PROMOTE THE WORK AND OBJECTS OF THE SOCIETY [ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (219099)], WITH PARTICULAR REFERENCE TO THE AREA OF THE BRANCH, IN ACCORDANCE WITH THE POLICIES OF THE SOCIETY.

Activities: Promotion of animal welfare

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Animals
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** SOUTH WEST ESSEX.
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£66,101	£69,331	-	-
2023-12-31	£43,638	£67,742	-	-
2022-12-31	£165,943	£82,822	-	-
2021-12-31	£165,089	£38,696	-	-
2020-12-31	£35,103	£21,879	-	-

Trustees

Name	Role	Appointed
Amina Sahbegovic		2024-07-25
David Stewart Andrews		2019-01-10
Laura Monaghan		2021-06-24
Manisha Aatkar		2019-08-15
SHARON JACQUELINE GILLETT		2019-08-15

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ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ESSEX SOUTH WEST BRANCH

England & Wales - Charity number 208381

Accounts

RSPCA
ESSEX SOUTH WEST BRANCH



ANNUAL REPORT 2024

RSPCA - ESSEX SOUTH WEST BRANCH

UNAUDITED REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

https://www.rspca.org.uk/local/essex-south-west-branch
Registered charity number: 208381

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

THANK YOU

On behalf of everyone at the RSPCA - Essex South West Branch, we would like to express our deepest gratitude to all our supporters, donors, volunteers, fosterers, and adopters. Your dedication and kindness have made an incredible impact on the lives of so many cats in need throughout our area.

Whether you've donated, volunteered your time, opened your home as a fosterer, or given a cat a forever home, your contribution has played a crucial role in improving the lives of our furry friends. Your kindness provides hope and comfort to cats who might otherwise face an uncertain future, and it allows us to continue our mission.

As part of our ongoing work, we'd like to shine a light on two particular groups of cats who often find it more difficult to find new homes: black cats and older cats. Unfortunately, black cats are often overlooked due to common superstitions and their striking coat colour being less visually "appealing" to some potential adopters. However, black cats are just as loving, playful, and loyal as any other cat, and they truly deserve the same opportunities to find their forever homes.

Similarly, older cats can also be harder to rehome. Many people prefer the idea of adopting a kitten, but older cats come with their own set of unique benefits — they're often calmer, more settled, and have well-established personalities. These cats, with their wisdom and charm, may just need a little extra time and patience to find their perfect match.

We encourage you to read the stories of these special cats below and see the impact that your support has had. Every donation, every hour volunteered, and every cat adopted brings us closer to our goal of providing every cat with the love and care they deserve.

Thank you for being a vital part of this journey. With your help, we are creating brighter futures for cats in need, one paw at a time.

The RSPCA - Essex South West Branch



REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Committee present its reports and the financial statements for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Essex South West Branch (the Branch) are to support and adhere to the National RSPCA Society (the Society) policies and procedures - 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 objects. The objectives of the Branch are with particular reference to the area covered by the Branch, ranging from Dagenham & Barking in the South to Epping & Nazeing in the North, Waltham Abbey to the West and Abridge to the East, in accordance with the policies of the Society.

Advancement of animal welfare

Animal welfare concern is our top priority. The Branch recognises animal welfare as a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, providing supported care with fully trained staff at the Bed and Biscuits Kennel & Cattery (B&B) based in Romford, and re-homing animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health.

The Branch animal welfare, although local in nature, has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address issues of animal suffering in general.

Significant activities

The Branch supports the Society's inspectorate in their work by providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away, in accordance with the Society's standards. On a case-by-case basis, the Branch will also accept animals from the public, prioritising those cases where the animal is in distress and/or injured. In cases where the Branch decides not to support the animal we would always look to advise or re-direct to other charities more suitable for the situation.

All animals under our care, where appropriate, receive veterinary treatments, vaccination, neutering, micro-chipping and are assessed for rehoming. Vaccinations and neutering help control the incidence and spread of disease and suffering. The work benefits our local community, including local authorities, as it reduces the incidences of abandonment and cruelty and the public knows that we assist animals in need.

Public benefit

In shaping the Society's objectives and planning our activities, the Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

We advocate kindness to animals and provide information and advice to the local community including young people, with the aim of developing empathy to animals at a young age and prevent cruelty in the future. We establish networking with other charities in sharing knowledge and skills and provide volunteering opportunities to those who wish to help and participate in activities that will help us to achieve our work in animal welfare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Essex South West Branch, like all RSPCA branches, is financially independent of the Society, although we often receive an annual grant from them. Our income derives mainly from donations, legacies, adoption fees and fundraising events.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Charitable activities (continued)

Unfortunately, the new contract with Cedar Palm Vets was unsuccessful. We limited our intake of cats until the latter end of the year, when another local veterinary provider was identified - Hills Park Veterinary Group. This relationship showed early, strong signs of a potential future partner to trial and enter negotiations to secure a service agreement. This service agreement has now been signed, effective from 1 April 2025. Recognising industry-wide increases in veterinary costs, a new Trustee and part-time Branch Administrator joined the Branch to assist in recouping some of these increased costs, by increasing our fundraising, social media, adoption, fostering and community exposure.

At the start of 2024 we entered a new contract with B&B to hire 7 pens for boarding our cats. This is at a higher day rate than in 2023 to reflect B&B's relocation and improved cattery facilities. To offset some of these costs, we signed up to the Society's new care contribution fund, which has been set up to contribute to the care of animals signed over to RSPCA branches, by the Inspectorate, for up to 90 days.

	In our care 31/12/23		2024 (2023)				In our care 31/12/24	
	At B&B	In foster care	Taken into our care	Rehomed	Transferred to RSPCA animal centers or claimed by owner	Euthanised or died	At B&B	In foster care
Cats	-	1	22 (46)	14 (46)	- (8)	- (7)	8	1

The numbers in brackets relate to 2023 figures.



Our Branch Facebook account continues to be our main platform to promote the Branch work, and we now have an Instagram page. We have also started emailing newsletters to those on our mailing list.

In relation to fundraising, a Trustee completed the London Marathon, doing an amazing job of raising over £2,000 for our Branch.

Another Trustee did a fantastic talk at their local cubs, raising animal welfare awareness.

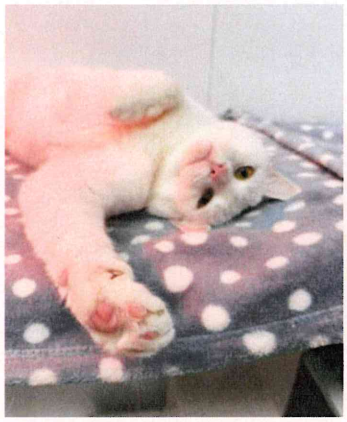
Investment performance

A review of investment performance is included in the investment section within the financial review section.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

CASE STUDIES

OLAF AND ELSA





Five-year-old Olaf and Elsa were abandoned in a house for at least two weeks when their owner moved out, leaving them behind. Luckily, a kind neighbour noticed and reported it, allowing our inspectors to rescue them just in time!

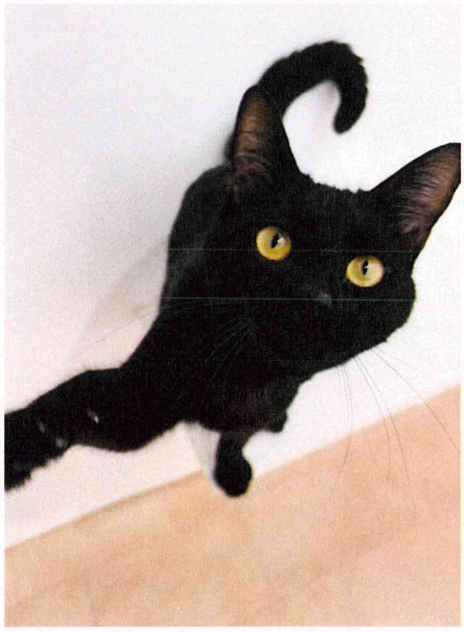
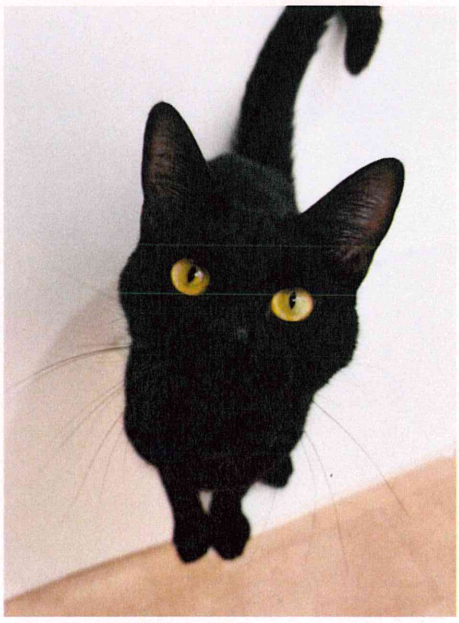
Despite their gentle personalities and loving nature, Olaf and Elsa have been overlooked by potential adopters, likely due to their age. They stayed with us for nearly six months. Luckily, thanks to our team's relentless work on trying to break the stigma around adopting adult cats, Olaf and Elsa are now happy in their new home.

Their new family recently shared an update:

"They have assimilated to their new surrounding much faster than we could have hoped. They are happy and so are we and bless you and the team for introducing them to us! They are exploring our little bungalow and are being perfect lady and gentleman between them. They both allow us to fuss them, but we let them come to us before we reach out to them. They purr a lot and seem to wait for us to go to bed before taking over the sitting room for a couple of hours of rampaging around and tearing up and down the cat tree."

MAVERICK

As with many black cats, Maverick faced challenges in finding a forever home, as they are often overlooked. However, thanks to the dedication and hard work of our incredible team, Maverick found his perfect match in just over four months. Today, he's thriving in his forever home!

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Investment policy and objectives

The Trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The Branch needs to have quick and easy access to sufficient funds and so consider the most appropriate policy to hold funds is in a Bank Santander current and savings account. To increase the return earned on funds, £250,000 is held as income bonds with National Savings and Investments (NS&I), earning interest at a rate of 3.49% AER as at 31 December 2024.

The Trustees consider the future return on the Branch's investments to be satisfactory.

Reserves policy

The Branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. Reserves relate to funds that are freely available for the Branch's general purposes or can be restricted if they are for a specific purpose only.

The Trustees have established a policy whereby the unrestricted funds not committed and held by the Branch should be at least twelve months of the resources expended. The resources expended in the year were £69,331 (2023: £67,742). The Branch has unrestricted reserves represented by net current assets of £325,331 (2023: £328,561), which covers the resources expended by 4.7 times (2023: 4.9). The adequacy of the reserves policy is reviewed annually.

Financial review

A net expense of £3,230 resulted in the year (2023: £24,104), which includes £26,559 of legacy income (2023: negative adjustment £1,569). The major items of expenditure remain as boarding fees, veterinary costs, administration support wages (via an agency) and the Society regional contribution. The £23,329 difference compared to last year is mainly due to the legacy income. Having £250,000 with NS&I for the whole year, resulted in higher investment income of £9,875 in 2023 compared to £6,197 in 2023. Direct charitable expenditure reduced from £48,955 to £46,328 (5%) compared to 2023, with the increase in boarding fees being offset by the reduction in veterinary fees (as less cats were taken in) and the reduction in the regional contribution to the Society (which is calculated by the Society). Stripping out the legacy income, income reduced by £5,665 compared to 2023, mainly as a result of a reduction in rehoming fees as less cats were rehomed.

There are no restricted funds. Unrestricted funds of £325,331 compared to £328,561 in 2023, are general funds to meet ongoing operating expenditure. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. A budgetary projection for 2025 is to make a loss due to unpredictability of funding e.g., legacy income, and that boarding and veterinary costs are greater than rehoming fees received. Although we have started to increase our efforts to raise more funds from donations and fundraising, it is not expected that this income will make up the full difference. We enter 2025 with sufficient cash reserves to cover these losses and to maintain cash reserves at a suitable level.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Branch to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Board of Trustees has a reasonable expectation that the Charity has adequate resources to continue in existence for the foreseeable future.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

FUTURE PLANS

With animal welfare being the Branch's top priority, the Trustees have agreed to concentrate on a few but effective operational, tactical and strategic initiatives covering areas such as:

1. Volunteers, to continue our volunteer recruitment drive. This includes new potential Trustees and building on our cat fostering network.
2. Fundraising, to continue to increase methods and channels.
3. Marketing and Social Media, to try and increase our mailing list and extend membership.
4. Education, this is mainly through social media, but we hope to increase the number of visits we do to schools and clubs.
5. Long term development, for example, this may involve development of our own cattery. This particular investment would be funded by the Branch's cash reserves and corporate sponsorships.

In addition to increasing the Branch's capacity to grow our animal welfare activities and intake of animals, these initiatives may generate revenue to bolster future income, protect reserves, maintain our liquidity requirements and enable the reinvestment of broadening our animal welfare.

In February 2024 we bolstered our administrative support by splitting the role into two part-time positions, via an agency, to mitigate any single point of contact and cover for absences. This administrative support enables Trustees to bring greater rigour around the development of policies, remain compliant, recruit volunteers and enable strategic initiatives to materialise. We look forward to continuing the Branch work with a strong Board of Trustees, volunteers and our two Branch Administrators, offering different skills and expertise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Branch is controlled by its governing document, a deed of trust. The Branch is constituted as an unincorporated charitable association. The Branch operates as an autonomous branch of the Society subject to The Branch Rules 2012 alongside the accompanying updates of these rules (updated August 2022) and is separately registered with the Charity Commission.

Organisational structure

Committee members are elected at the Annual General Meeting (AGM) from the members of the Branch. Each candidate is nominated by at least two eligible branch members and must receive the votes of at least fifty per cent of the eligible branch members present and voting. All Committee members must be Society members for a minimum of three months on appointment. Up to three co-opted Committee members may be co-opted by the Committee to hold office until the next AGM. The Committee may at any time appoint a replacement Committee member from eligible branch members to fill a causal vacancy. 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 meetings every 1-2 months at which decisions are made, tasks are delegated for actions, risks are assessed and written reports on the Branch's financial position and activities are reviewed. Minutes of each meeting are kept.

The Society's animal welfare work is reported by the Society's Chief Inspector in the London East Group and the Society's Branch Partnership Manager (BPM). All Trustees are volunteers and the Trustees carry out their duties on a voluntary basis.

Induction and training

New Trustees, other volunteers and agency resources are provided with an induction pack the Branch has created to ensure they have all the relevant literature required. Training provided by the Society is available and attended where applicable.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Risk management

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

- insufficient Trustees and volunteers to continue;
- availability of suitable cat pens at private boarding establishments;
- veterinary services - scarcity of industry capacity, rising national costs and threat of scarcity of vaccinations;
- Cost to income ratio attributable to an increase in animals and above routine treatment because of cost of living and affordability;
- a reduction in fundraising activities that affect the level of protection of operating income and reserves; and
- adverse publicity and loss of reputation due to misconceptions of our and the Society's activities, or due to error or fraud.

At the date of this report, it is the opinion of the Trustees that the Branches policies, procedures and controls are adequate to minimise the possibility of financial loss through error or fraud and to maintain the future financial viability of the Branch.

Related party relationships

As described above the Branch operates as a branch of the Society. Details of transactions with the Society and other branches of the Society are set out in note 8.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

208381

Principal address

Winsley's House
High Street
Colchester
CO1 1UG

Trustees

Ms Manisha Aatkar

Mr David Stewart Andrews - Chair

Ms Sharon Jacqueline Gillett - Treasurer

Ms Joey Kapff

Ms Laura Monaghan

Ms Amina Sahbegovic (appointed 25/07/2024)

Independent Examiner

Community360
Winsley's House
High Street
Colchester
CO1 1UG

Bankers

Santander Business Banking
Bridle Road
Bootle
L30 4GB

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 27 May 2025 and signed on its behalf by:



Ms S Gillett – Trustee, Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA - ESSEX SOUTH WEST BRANCH

Independent examiner's report to the Trustees of RSPCA - Essex South West Branch (the charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 5th June 2025

Address:
Community360
Winsley's House
High Street
Colchester
CO1 1UG

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		28,979	-	28,979	981
Charitable activities					
Fundraising and collection boxes		2,097	-	2,097	393
Subscriptions		792	-	792	521
Other income		-	-	-	92
Rehoming fees		1,680	-	1,680	12,360
Care contribution fund		862	-	862	-
Society grant		21,816	-	21,816	23,094
Investment income	2	9,875	-	9,875	6,197
Total		66,101	-	66,101	43,638
EXPENDITURE ON:					
Charitable activities					
Direct charitable expenditure		46,328	-	46,328	48,955
Administration expenditure		23,003	-	23,003	18,787
Total		69,331	-	69,331	67,742
NET EXPENSE		(3,230)	-	(3,230)	(24,104)
RECONCILIATION OF FUNDS					
Total funds brought forward		328,561	-	328,561	352,665
TOTAL FUNDS CARRIED FORWARD		325,331	-	325,331	328,561

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	5	3,420	-	3,420	2,495
Prepayments and accrued income		27,691	-	27,691	380
Cash at bank		297,621	-	297,621	329,938
		328,732	-	328,732	332,813
CREDITORS					
Amounts falling due within one year	6	(3,401)	-	(3,401)	(4,252)
NET CURRENT ASSETS		325,331	-	325,331	328,561
TOTAL ASSETS LESS CURRENT LIABILITIES		325,331	-	325,331	328,561
NET ASSETS		325,331	-	325,331	328,561
FUNDS					
Unrestricted funds:	7				
General fund				325,331	328,561
TOTAL FUNDS				325,331	328,561

The financial statements were approved by the Board of Trustees on 27 May 2025 and were signed on its behalf by:

Ms S Gillett – Trustee, Treasurer

Mr D Andrews – Trustee, Chair

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

General information

RSPCA – Essex South West Branch is a charitable unincorporated association registered in the United Kingdom. The address of the registered office is given in the charity information page of the financial statements.

The nature of the charity's operation and principal activities are to promote the work and objectives 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.

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 2019)', 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.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Branch has adequate resources to continue in existence for the foreseeable future.

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.

- Investment income is included in the financial statements when received.
- Legacies are included in the financial statements when the Branch is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- Online donation income and gift aid is included in the financial statements net of platform and processing fees.

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.

Governance costs

Governance costs include costs of the preparation and examination of statutory financial statements, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES (CONTINUED)

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.

Debtors and prepayments
Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less.

Liabilities
Liabilities are recognised when there is an obligation at the statement of financial position date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Branch anticipates it will pay to settle the debt.

Judgements and estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the financial position date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The Trustees do not consider there to be any critical accounting judgements, estimates or assumptions.

2. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
NS&I income bonds	9,431	-	9,431	5,733
Bank interest	444	-	444	464
	9,875	-	9,875	6,197

3. TRUSTEES' AND STAFF REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits, and no staff who received employee benefits of more than £60,000, for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustee expenses
For the year ending 31 December 2024 there were £nil (2023: £538) of Trustees' expenses reimbursed to Trustees, whilst acting in their capacity as a Trustee.

Average number of staff (employed by an agency)
During the year the average number of part-time staff was 2 (2023: 1), equivalent to approximately 0.7 (2023: 0.6) full-time members of staff.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	981	-	981
Charitable activities			
Fundraising and collection boxes	393	-	393
Subscriptions	521	-	521
Other income	92	-	92
Rehoming fees	12,360	-	12,360
Society grant	23,094	-	23,094
Investment income	6,197	-	6,197
Total	43,638	-	43,638
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	48,955	-	48,955
Administration expenditure	18,787	-	18,787
Total	67,742	-	67,742
NET EXPENSE	(24,104)	-	(24,104)
RECONCILIATION OF FUNDS			
Total funds brought forward	352,665	-	352,665
TOTAL FUNDS CARRIED FORWARD	328,561	-	328,561

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
VAT	3,334	2,495
Other debtors	86	-
	3,420	2,495

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	391	1,293
Accrued expenses and deferred income	3,010	2,959
	3,401	4,252

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

7. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	328,561	(3,230)	325,331
TOTAL FUNDS	328,561	(3,230)	325,331

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,101	(69,331)	(3,230)
TOTAL FUNDS	66,101	(69,331)	(3,230)

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	352,665	(24,104)	328,561
TOTAL FUNDS	352,665	(24,104)	328,561

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,638	(67,742)	(24,104)
TOTAL FUNDS	43,638	(67,742)	(24,104)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

8. RELATED PARTY DISCLOSURES

The Society, all branches of the Society and affiliated RSPCA animal homes and hospitals are considered related parties.

The Branch receives income and purchases goods and services from the Society. In 2024 the value of grants received was £21,816 (2023: £23,094), with £6,064 (2023: £12,128) deducted towards regional contribution costs. In 2024 the Branch also received £862 from the care contribution fund (2023: £nil). In 2024 the value of purchases was £480 (2023: £1,233). The Branch also paid £414 (2023: £192) in legacy service administration fees to the Society.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

INCOME AND ENDOWMENTS	2024 £	2023 £
Donations and legacies		
Donations	2,129	2,479
Gift aid	291	71
Legacies	26,559	(1,569)
	28,979	981
Investment income		
NS&I income bonds and bank interest	9,875	6,197
Charitable activities		
Fundraising and collecting boxes	2,097	393
Membership subscriptions	792	521
Pet insurance commission	-	92
Rehoming fees	1,680	12,360
Care contribution fund	862	-
Society grant	21,816	23,094
	27,247	36,460
Total incoming resources	66,101	43,638
EXPENDITURE		
Charitable activities		
Society regional contributions	6,064	12,128
Veterinary fees	4,020	14,064
Boarding fees	35,868	21,907
Food, litter, toys, beds etc.	376	856
	46,328	48,955
Support costs		
Other		
Administration support wages	20,684	15,238
Insurance	479	598
Fundraising costs	-	45
IT software	290	411
Printing, postage and stationery	146	413
Sundries	35	188
Telephone	425	-
Advertising	80	22
Society legacy service administration fee	414	192
Governance costs		
Independent examination fee	450	1,500
Trustee meetings	-	180
	23,003	18,787
Total resources expended	69,331	67,742
Net expense	(3,230)	(24,104)

This page does not form part of the statutory financial statements.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ESSEX SOUTH WEST BRANCH

England & Wales - Charity number 208381

Accounts

REGISTERED CHARITY NUMBER: 208381

UNAUDITED REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023
FOR
RSPCA - ESSEX SOUTH WEST BRANCH

RSPCA - ESSEX SOUTH WEST BRANCH

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The Committee present its reports and the financial statements for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Essex South West Branch (the Branch) are to support and adhere to the National RSPCA Society (the Society) policies and procedures - 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 objects. The objectives of the Branch are with particular reference to the area covered by the Branch, ranging from Dagenham & Barking in the South to Epping & Nazeing in the North, Waltham Abbey to the West and Abridge to the East, in accordance with the policies of the Society.

Advancement of animal welfare

Animal welfare concern is our top priority. The Branch recognises animal welfare as a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, providing supported care with fully trained staff at the Bed and Biscuits Kennel & Cattery (B&B) based in Romford, and re-homing animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health.

The Branch animal welfare, although local in nature, has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address issues of animal suffering in general.

Significant activities

The Branch supports the Society's inspectorate in their work by providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away, in accordance with the Society's standards. On a case-by-case basis, the Branch will also accept animals from the public, prioritising those cases where the animal is in distress and/or injured. In cases where the Branch decides not to support the animal we would always look to advise or re-direct to other charities more suitable for the situation.

All animals under our care, where appropriate, receive veterinary treatments, vaccination, neutering, micro-chipping and are assessed for rehoming. Vaccinations and neutering help control the incidence and spread of disease and suffering. The work benefits our local community, including local authorities, as it reduces the incidences of abandonment and cruelty and the public knows that we assist animals in need.

Public benefit

In shaping the Society's objectives and planning our activities, the Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

The Branch supports the Cat Protection (previously named C4) Free Neutering for Cats Scheme which helps members of the public by offering free and affordable neutering treatments to pet owners who are unable to afford otherwise. The aim is to help population control and to prevent unwanted litters being born into an uncertain future. We advocate kindness to animals and provide information and advice to the local community including young people, with the aim of developing empathy to animals at a young age and prevent cruelty in the future. We establish networking with other charities in sharing knowledge and skills and providing volunteering opportunities to those who wish to help and participate in activities that will help us to achieve our work in animal welfare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Essex South West Branch, like all RSPCA branches, is financially independent of the Society, although we often receive an annual grant from them. Our income derives mainly from donations, legacies, adoption fees and fundraising events.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE (CONTINUED)

Charitable activities (continued)

Due to the Branch's boarding establishment relocating and the new temporary pens not meeting the required standards until formally approved by the Society, no animals were taken in or rehomed during that period. Simultaneously, the veterinary contract expired, and efforts were underway to secure new veterinary services, resulting in a significant reduction in animal welfare activity.

At the start of 2024 we entered a new contract with B&B to hire 7 pens for boarding our cats, and our animal welfare activities successfully resumed using local veterinary services. On 1 April 2024 we entered a new contract with Cedar Palm Vets.

Unfortunately, the Branch still does not have a trained dog Behaviorist, as a result of which no dogs were rehomed.

	In our care 31/12/22:		2023 *(2022)*	2023 *(2022)*	2023 *(2022)*	2023 *(2022)*	In our care 31/12/23:	
	At B&B	In foster care	Taken into our care	Re-homed	Transferred to RSPCA animal centers or claimed by owner	Euthanised or died	At B&B	In foster care
Cats	6	10	46 *(118)*	46 *(108)*	8 *(5)*	7 *(1)*	-	1
Dogs	-	1	- *(-)*	- *(-)*	- *(-)*	1 *(-)*	-	-
Total	**6**	**11**	**46 *(118)***	**46 *(108)***	**8 *(5)***	**8 *(1)***	**-**	**1**

The numbers in brackets relate to 2022 figures.

Our Branch Facebook account is our main platform at present to promote the Branch work.

In relation to fundraising, a volunteer for the Society completed the Jurassic Coast Ultra Challenge, doing an amazing job of raising over £400 for our Branch (including gift aid).

Investment performance

A review of investment performance is included in the investment section within the financial review section.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The Branch needs to have quick and easy access to sufficient funds and so consider the most appropriate policy to hold funds is in a Bank Santander current and savings account. To increase the return earned on funds, £250,000 is held as income bonds with National Savings and Investments (NS&I), earning interest currently at a rate of 3.65% AER.

The Trustees consider the future return on the Branch's investments to be satisfactory.

Reserves policy

The Branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. Reserves relate to funds that are freely available for the Branch's general purposes or can be restricted if they are for a specific purpose only.

The Trustees have established a policy whereby the unrestricted funds not committed and held by the Branch should be at least twelve months of the resources expended. The resources expended in the year were £67,742 (2022: £82,822). The Branch has unrestricted reserves represented by net current assets of £328,561 (2022: £352,665), which covers the resources expended by 4.9 times (2022: 4.3). The adequacy of the reserves policy is reviewed annually.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW (CONTINUED)

Financial review

A net expense of £24,104 resulted in the year (2022: net income £83,121), which includes a negative adjustment of £1,569 for legacy income recorded in 2022 (2022: legacy income £123,237). The major items of expenditure remain as boarding fees, veterinary costs, administration support wages (via an agency) and the Society regional contribution. The £107,225 difference compared to last year is mainly due to no legacy income being received in 2023. Increased interest rates and higher cash balances resulted in significantly higher investment income of £6,197 in 2023 compared to £452 in 2022. Direct charitable expenditure reduced from £61,888 to £48,955 (21%) compared to 2022, due to less cats being taken into our care (46 cats in 2023 compared to 118 in 2022). Rehoming fees were similar compared to last year as more pedigree cats were rehomed, where the adoption fee is higher.

There are no restricted funds. Unrestricted funds of £328,561 compared to £352,665 in 2022, are general funds to meet ongoing operating expenditure. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. A budgetary projection for 2024 is to make a loss due to unpredictability of funding e.g., legacy income, and that boarding and veterinary costs, which have unfortunately increased under our new contracts, being greater than rehoming fees received. Although we have plans in place to increase our fundraising efforts, it is not expected that this income will make up the full difference. We enter 2024 with sufficient cash reserves to cover these losses and to maintain cash reserves at a suitable level.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Branch to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Board of Trustees has a reasonable expectation that the Charity has adequate resources to continue in existence for the foreseeable future.

FUTURE PLANS

With animal welfare being the Branch's top priority, the Trustees have agreed to concentrate on a few but effective operational, tactical and strategic initiatives covering areas such as:

1. Volunteers, to continue our volunteer recruitment drive. This includes new potential Trustees and building on our cat fostering network.
2. Fundraising, to increase methods and channels.
3. Marketing and Social Media, for example to produce a quarterly newsletter and to extend membership.
4. Education, currently this is through social media and we hope in the long term to expand on this through, for example, visits to schools and clubs.
5. Long term development, for example, this may involve development of our own cattery. This particular investment would be funded by the Branch's cash reserves and corporate sponsorships.

In addition to increasing the Branch's capacity to grow our animal welfare activities and intake of animals, these initiatives may generate revenue to bolster future income, protect reserves, maintain our liquidity requirements and enable the reinvestment of broadening our animal welfare.

Lessons learned from 2022 highlighted capacity and capability challenges. Given that Branch Trustees are volunteers in full-time employment, administrative changes were made in 2023 to increase support. In February 2024 we bolstered administrative support by splitting the role into two part-time positions, via an agency, to mitigate any single point of contact and cover for absences. This administrative support enables Trustees to bring greater rigor around the development of policies, remain compliant, recruit volunteers and enable strategic initiatives to materialise. We look forward to continuing the Branch work with a strong Board of Trustees, volunteers and our two Branch Administrators, offering different skills and expertise.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Branch is controlled by its governing document, a deed of trust. The Branch is constituted as an unincorporated charitable association. The Branch operates as an autonomous branch of the Society subject to The Branch Rules 2012 alongside the accompanying updates of these rules (updated August 2022) and is separately registered with the Charity Commission.

Organisational structure

Committee members are elected at the Annual General Meeting (AGM) from the members of the Branch. Each candidate is nominated by at least two eligible branch members and must receive the votes of at least fifty per cent of the eligible branch members present and voting. All Committee members must be Society members for a minimum of three months on appointment. Up to three co-opted Committee members may be co-opted by the Committee to hold office until the next AGM. The Committee may at any time appoint a replacement Committee member from eligible branch members to fill a causal vacancy. 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 meetings every 1-2 months at which decisions are made, tasks are delegated for actions, risks are assessed and written reports on the Branch's financial position and activities are reviewed. Minutes of each meeting are kept.

The Society's animal welfare work is reported by the Society's Chief Inspector in the London East Group and the Society's Branch Partnership Manager (BPM). All Trustees are volunteers and the Trustees carry out their duties on a voluntary basis.

Induction and training of new Trustees

New Trustees are provided with an induction pack the Branch has created to ensure new Trustees have all the relevant literature required. Training is also provided by the Society.

Risk management

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

- insufficient Trustees and volunteers to continue;
- availability of suitable cat pens at private boarding establishments and veterinary services;
- spiralling of national veterinary costs;
- a reduction in fundraising activities that effect the level of protection of operating income and reserves; and
- adverse publicity and loss of reputation due to misconceptions of our activities, or due to error or fraud.

Due to restructuring at the Society, the Branch also identified a resource gap during 2023 with the BPM being absent at several Trustee meetings. The recent appointment of a new BPM in March 2024 is a welcome addition to the team.

At the date of this report, it is the opinion of the Trustees that the Branches policies, procedures and controls are adequate to minimise the possibility of financial loss through error or fraud and to maintain the future financial viability of the Branch.

Related party relationships

As described above the Branch operates as a branch of the Society. Details of transactions with the Society and other branches of the Society are set out in note 8.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
208381

Principal address
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Trustees

Ms Manisha Aatkar

Mr David Stewart Andrews - Chair

Ms Sharon Jacqueline Gillett - Treasurer

Ms Joey Kapff (appointed 16/02/2023)

Ms Chiara Khan – Deputy Chair and Secretary (resigned 11/12/2023)

Ms Laura Monaghan

Independent Examiner
Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Bankers
Santander Business Banking
Bridle Road
Bootle
L30 4GB

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 17 June 2024 and signed on its behalf by:



Ms S Gillett – Trustee, Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA - ESSEX SOUTH WEST BRANCH

Independent examiner's report to the Trustees of RSPCA - Essex South West Branch (the charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: F Howard Dated: 18 June 2024

Fiona Howard FCA CTA

Address:
Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		981	-	981	127,139
Charitable activities					
Fundraising and collection boxes		393	-	393	1,086
Subscriptions		521	-	521	400
Other income		92	-	92	118
Rehoming fees		12,360	-	12,360	13,530
Society grant		23,094	-	23,094	23,218
Investment income	2	6,197	-	6,197	452
Total		43,638	-	43,638	165,943
EXPENDITURE ON:					
Charitable activities					
Direct charitable expenditure		48,955	-	48,955	61,888
Administration expenditure		18,787	-	18,787	20,934
Total		67,742	-	67,742	82,822
NET (EXPENSE) / INCOME		(24,104)	-	(24,104)	83,121
RECONCILIATION OF FUNDS					
Total funds brought forward		352,665	-	352,665	269,544
TOTAL FUNDS CARRIED FORWARD		328,561	-	328,561	352,665

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total Funds £
CURRENT ASSETS					
Debtors	5	2,495	-	2,495	4,802
Prepayments and accrued income		380	-	380	196,289
Cash at bank		329,938	-	329,938	160,355
		332,813	-	332,813	361,446
CREDITORS					
Amounts falling due within one year	6	(4,252)	-	(4,252)	(8,781)
NET CURRENT ASSETS		328,561	-	328,561	352,665
TOTAL ASSETS LESS CURRENT LIABILITIES		328,561	-	328,561	352,665
NET ASSETS		328,561	-	328,561	352,665
FUNDS					
Unrestricted funds:	7				
General fund				328,561	352,665
TOTAL FUNDS				328,561	352,665

The financial statements were approved by the Board of Trustees on 17 June 2024 and were signed on its behalf by:

Ms S Gillett – Trustee, Treasurer

Mr D Andrews – Trustee, Chair

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

General information

RSPCA – Essex South West Branch is a charitable unincorporated association registered in the United Kingdom. The address of the registered office is given in the charity information page of the financial statements.

The nature of the charity's operation and principal activities are to promote the work and objectives 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.

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 2019)', 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.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Branch has adequate resources to continue in existence for the foreseeable future.

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.

- Investment income is included in the financial statements when received.
- Pecuniary legacies are included in the financial statements when the Branch is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- Online donation income and gift aid is included in the financial statements net of platform and processing fees.

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.

Governance costs

Governance costs include costs of the preparation and examination of statutory financial statements, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES (CONTINUED)

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.

Debtors and prepayments
Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less.

Liabilities
Liabilities are recognised when there is an obligation at the statement of financial position date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Branch anticipates it will pay to settle the debt.

Judgements and estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the financial position date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The Trustees do not consider there to be any critical accounting judgements, estimates or assumptions.

2. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total Funds
	£	£	£	£
NS&I income bonds	5,733	-	5,733	395
Bank interest	464	-	464	57
	6,197	-	6,197	452

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustee expenses
For the year ending 31 December 2023 there were £538 (2022: £93) of Trustees' expenses reimbursed to Trustees, whilst acting in their capacity as a Trustee.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	127,139	-	127,139
Charitable activities			
Fundraising and collection boxes	1,086	-	1,086
Subscriptions	400	-	400
Other income	118	-	118
Rehoming fees	13,530	-	13,530
Society grant	23,218	-	23,218
Investment income	452	-	452
Total	165,943	-	165,943
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	61,888	-	61,888
Administration expenditure	20,934	-	20,934
Total	82,822	-	82,822
NET INCOME	83,121	-	83,121
RECONCILIATION OF FUNDS			
Total funds brought forward	269,544	-	269,544
TOTAL FUNDS CARRIED FORWARD	352,665	-	352,665

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
VAT	2,495	4,802

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,293	-
Accrued expenses and deferred income	2,959	8,781
	4,252	8,781

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

7. MOVEMENT IN FUNDS

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	352,665	(24,104)	328,561
TOTAL FUNDS	352,665	(24,104)	328,561

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,638	(67,742)	(24,104)
TOTAL FUNDS	43,638	(67,742)	(24,104)

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	269,544	83,121	352,665
TOTAL FUNDS	269,544	83,121	352,665

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,943	(82,822)	83,121
TOTAL FUNDS	165,943	(82,822)	83,121

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8. RELATED PARTY DISCLOSURES

The Society, all branches of the Society and affiliated RSPCA animal homes and hospitals are considered related parties.

The Branch receives grants and purchases goods and services from the Society. In 2023 the value of grants received was £23,094 (2022: £23,218), with £12,128 (2022: £12,128) deducted towards regional contribution costs. In 2023 the value of purchases was £1,233 (2022: £3,054). The Branch also paid £192 (2022: £4,661) in legacy service administration fees to the Society.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,479	3,719
Gift aid	71	183
Legacies	(1,569)	123,237
	981	127,139
Investment income		
NS&I income bonds and bank interest	6,197	452
Charitable activities		
Fundraising and collecting boxes	393	1,086
Membership subscriptions	521	400
Pet insurance commission	92	118
Rehoming fees	12,360	13,530
Society grant	23,094	23,218
	36,460	38,352
Total incoming resources	43,638	165,943
EXPENDITURE		
Charitable activities		
Society regional contributions	12,128	12,128
Veterinary fees	14,064	22,381
Boarding fees	21,907	26,140
Food, litter, toys, beds etc.	856	1,239
	48,955	61,888
Support costs		
Other		
Administration support wages	15,238	14,710
Insurance	598	576
Fundraising costs	45	(17)
IT software	411	260
Printing, postage and stationery	413	107
Sundries	188	240
Travelling expenses	-	22
Advertising	22	62
Society legacy service administration fee	192	4,661
Governance costs		
Independent examination fee	1,500	313
Trustee meetings	180	-
	18,787	20,934
Total resources expended	67,742	82,822
Net (expense) / income	(24,104)	83,121

This page does not form part of the statutory financial statements.

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ESSEX SOUTH WEST BRANCH

England & Wales - Charity number 208381

Accounts

REGISTERED CHARITY NUMBER: 208381

UNAUDITED REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022
FOR
RSPCA - ESSEX SOUTH WEST BRANCH

RSPCA - ESSEX SOUTH WEST BRANCH

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The Committee present its reports and the financial statements for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Essex South West Branch (the Branch) are to support and adhere to the National RSPCA Society (the Society) policies and procedures - 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 objects. The objectives of the Branch are with particular reference to the area covered by the Branch, ranging from Dagenham & Barking in the South to Epping & Nazeing in the North, Waltham Abbey to the West and Abridge to the East, in accordance with the policies of the Society.

Advancement of animal welfare

Animal welfare concern is our top priority. The Branch recognises animal welfare as a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, providing supported care with fully trained staff at the Bed and Biscuits Kennel & Cattery (B&B) based in Romford, and re-homing animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health.

The Branch animal welfare, although local in nature, has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address issues of animal suffering in general.

Significant activities

The Branch supports the Society's inspectorate in their work by providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away, in accordance with the Society's standards. On a case-by-case basis, the Branch will also accept animals from the public, prioritising those cases where the animal is in distress and/or injured. In cases where the Branch decides not to support the animal we would always look to advise or re-direct to other charities more suitable for the situation.

All animals under our care, where appropriate, receive veterinary treatments, vaccination, neutering, micro-chipping and are assessed for rehoming. Vaccinations and neutering help control the incidence and spread of disease and suffering. The work benefits our local community, including local authorities, as it reduces the incidences of abandonment and cruelty and the public knows that we assist animals in need.

Public benefit

In shaping the Society's objectives and planning our activities, the Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

The Branch supports the C4 Free Neutering for Cats Scheme which helps members of the public by offering free and affordable neutering treatments to pet owners who are unable to afford otherwise. The aim is to help population control and to prevent unwanted litters being born into an uncertain future. We advocate kindness to animals and provide information and advice to the local community including young people, with the aim of developing empathy to animals at a young age and prevent cruelty in the future. We have previously worked in partnership with local Pets at Home stores for fundraising events. We establish networking with other charities in sharing knowledge and skills and providing volunteering opportunities to those who wish to help and participate in activities that will help us to achieve our work in animal welfare.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Essex South West Branch, like all RSPCA branches, is financially independent of the Society, although we often receive an annual grant from them. Our income derives mainly from donations, collections, legacies, adoption fees and fundraising events.

With COVID-19 restrictions lifted, a full year at B&B and with our new Branch Administrator, we rehomed a record number of 108 cats in 2022.

We have expanded our fostering network to reduce the time our cats spend at B&B so that we can provide more one-on-one care and also increase the number of cats coming into our care. Unfortunately, the Branch does not have a trained dog Behaviorist, as a result of which no dogs were rehomed.

	In our care 31/12/21:		2022 *(2021)*	2022 *(2021)*	2022 *(2021)*	2022 *(2021)*	In our care 31/12/22:	
	At B&B	**In foster care**	**Taken into our care**	**Re-homed**	**Transferred to RSPCA animal center's or claimed by owner**	**Euthanised or died**	**At B&B**	**In foster care**
Cats	6	6	118 *(24)*	108 *(17)*	5 *(3)*	1 *(2)*	6	10
Dogs	-	1	- *(1)*	- *(-)*	- *(1)*	- *(-)*	-	1
Total	**6**	**7**	**118 *(25)***	**108 *(17)***	**5 *(4)***	**1 *(2)***	**6**	**11**

The numbers in brackets relate to 2021 figures.

Our contract with B&B to hire pens for boarding our cats and our contract with Goddard Dagenham for veterinary services continued.

Our Branch Facebook account is our main platform at present to promote the Branch work. With our increased activity, especially with post adoption stories, we are seeing the number of followers grow.

In relation to fundraising, a local school chose us as their charity for their Christmas jumper day and did an amazing job of raising over £1,000.

Investment performance

A review of investment performance is included in the investment section within the financial review section.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The Branch needs to have quick and easy access to the majority of its funds and so consider the most appropriate policy to hold funds is in a Bank Santander current and savings account. To increase the return earned on funds, £50,000 is held as income bonds with National Savings and Investments (NS&I), earning interest currently at a rate of 2.89% AER.

The Trustees consider the future return on the Branch's investments to be satisfactory.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW (CONTINUED)

Reserves policy

The Branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. Reserves relate to funds that are freely available for the Branch's general purposes or can be restricted if they are for a specific purpose only.

The Trustees have established a policy whereby the unrestricted funds not committed and held by the Branch should be at least twelve months of the resources expended. The resources expended in the year were £82,822 (2021: £38,696). The Branch has unrestricted reserves represented by net current assets of £352,665 (2021: £269,544), which covers the resources expended by 4.3 times (2021: 7.0). The adequacy of the reserves policy is reviewed annually.

Financial review

A net income of £83,121 resulted in the year (2021: £126,393), which includes £123,237 of legacy income (2021: £128,543). The major items of expenditure remain as boarding fees, veterinary costs and the Society regional contribution, with the addition in 2022 of the administration support wages (via an agency). Total income was very similar compared to last year, as although less legacy, donation and fundraising income was received, rehoming fees increased by £12,160. Significantly more cats were rehomed in 2022 (108 cats compared to 17 in 2021) plus a review of our rehoming fees resulted in an increase to these fees. Direct charitable expenditure increased by 73% compared to last year, due to significantly more cats being taken into our care (118 cats compared to 24 in 2021) and a full years' worth of costs at B&B.

There are no restricted funds. Unrestricted funds of £352,665 compared to £269,544 in 2021, are general funds to meet ongoing operating expenditure. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. A budgetary projection for 2023 is to make a loss due to unpredictability of funding e.g., legacy income, and that boarding and veterinary costs are greater than the rehoming fees received. However, we enter 2023 with sufficient cash reserves to cover these losses and to maintain cash reserves at a suitable level.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Branch to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Board of Trustees has a reasonable expectation that the Charity has adequate resources to continue in existence for the foreseeable future.

FUTURE PLANS

With animal welfare being the Branch's top priority, the Trustees have agreed to concentrate on a few but effective operational, tactical and strategic initiatives covering areas such as:

1. Volunteers, to continue our volunteer recruitment drive. This includes new potential Trustees and building on our cat fostering network.
2. Fundraising, to increase methods and channels.
3. Marketing and Social Media, for example to produce a quarterly newsletter and to extend membership.
4. Education, currently this is through social media and we hope in the long term to expand on this through, for example, visits to schools.
5. Long term development, for example, this may involve development of our own cattery. This particular investment would be funded by the Branch's cash reserves and corporate sponsorships.

In addition to increasing the Branch's capacity to grow our animal welfare activities and intake of animals, these initiatives may generate revenue to bolster future income, protect reserves, maintain our liquidity requirements and enable the reinvestment of broadening our animal welfare.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

FUTURE PLANS (CONTINUED)

In March 2022 we bolstered Trustee administrative support via an agency to enable Trustees to bring greater rigor around the development of policies, remain compliant, recruit volunteers and to enable strategic initiatives to materialise. We look forward to continuing the Branch work with a strong Board of Trustees, volunteers and our new Branch Administrator, offering different skills and expertise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Branch is controlled by its governing document, a deed of trust. The Branch is constituted as an unincorporated charitable association. The Branch operates as an autonomous branch of the Society subject to The Branch Rules 2012 alongside the accompanying updates of these rules (updated August 2022) and is separately registered with the Charity Commission.

Organisational structure

Committee members are elected at the Annual General Meeting (AGM) from the members of the Branch. Each candidate is nominated by at least two eligible branch members and must receive the votes of at least fifty per cent of the eligible branch members present and voting. All Committee members must be Society members for a minimum of three months on appointment. Up to three co-opted Committee members may be co-opted by the Committee to hold office until the next AGM. The Committee may at any time appoint a replacement Committee member from eligible branch members to fill a causal vacancy. 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 meetings every 1-2 months at which decisions are made, tasks are delegated for actions, risks are assessed and written reports on the Branch's financial position and activities are reviewed. Minutes of each meeting are kept.

The Society's animal welfare work is reported by the Society's Chief Inspector in the London East Group and the Branch Partnership Manager. All Trustees are volunteers and the Trustees carry out their duties on a voluntary basis.

Induction and training of new Trustees

New Trustees are inducted via the Society's on-line Trustee modules and relevant literature.

Risk management

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

- insufficient Trustees and volunteers to continue;
- availability of suitable cat pens at private boarding establishments and veterinary services;
- spiralling of national veterinary costs;
- a reduction in fundraising activities that effect the level of protection of operating income and reserves; and
- adverse publicity and loss of reputation due to misconceptions of our activities, or due to error or fraud.

At the date of this report, it is the opinion of the Trustees that the Branches policies, procedures and controls are adequate to minimise the possibility of financial loss through error or fraud and to maintain the future financial viability of the Branch.

Related party relationships

As described above the Branch operates as a branch of the Society. Details of transactions with the Society and other branches of the Society are set out in note 8.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
208381

Principal address
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Trustees

Ms Manisha Aatkar

Mr David Stewart Andrews - Chair

Ms Sharon Jacqueline Gillett - Treasurer

Dr Emma Jarrett (resigned 03/09/2022)

Ms Joey Kapff (appointed 16/02/2023)

Ms Chiara Khan – Deputy Chair and Secretary

Ms Laura Monaghan

Independent Examiner
Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Bankers
Santander Business Banking
Bridle Road
Bootle
L30 4GB

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 25 May 2023 and signed on its behalf by:



Ms S Gillett – Trustee, Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA - ESSEX SOUTH WEST BRANCH

Independent examiner's report to the Trustees of RSPCA - Essex South West Branch (the charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 30 May 2023

Samuel Ketcher FCCA

Address:
Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		127,139	-	127,139	134,580
Charitable activities					
Fundraising and collection boxes		1,086	-	1,086	3,142
Subscriptions		400	-	400	505
Other income		118	-	118	125
Rehoming fees		13,530	-	13,530	1,370
Society grant		23,218	-	23,218	24,134
Investment income	2	452	-	452	13
Other – rental income		-	-	-	1,220
Total		165,943	-	165,943	165,089
EXPENDITURE ON:					
Charitable activities					
Direct charitable expenditure		61,888	-	61,888	35,733
Administration expenditure		20,934	-	20,934	2,963
Total		82,822	-	82,822	38,696
NET INCOME		83,121	-	83,121	126,393
RECONCILIATION OF FUNDS					
Total funds brought forward		269,544	-	269,544	143,151
TOTAL FUNDS CARRIED FORWARD		352,665	-	352,665	269,544

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total Funds £
CURRENT ASSETS					
Debtors	5	4,802	-	4,802	1,610
Prepayments and accrued income		196,289	-	196,289	84,939
Cash at bank		160,355	-	160,355	185,218
		361,446	-	361,446	271,767
CREDITORS					
Amounts falling due within one year	6	(8,781)	-	(8,781)	(2,223)
NET CURRENT ASSETS		352,665	-	352,665	269,544
TOTAL ASSETS LESS CURRENT LIABILITIES		352,665	-	352,665	269,544
NET ASSETS		352,665	-	352,665	269,544
FUNDS					
Unrestricted funds:	7				
General fund				352,665	269,544
TOTAL FUNDS				352,665	269,544

The financial statements were approved by the Board of Trustees on 25 May 2023 and were signed on its behalf by:

Ms S Gillett – Trustee, Treasurer

Mr D Andrews – Trustee, Chair

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

General information

RSPCA – Essex South West Branch is a charitable unincorporated association registered in the United Kingdom. The address of the registered office is given in the charity information page of the financial statements.

The nature of the charity's operation and principal activities are to promote the work and objectives 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.

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 2019)', 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.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Branch has adequate resources to continue in existence for the foreseeable future.

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.

- Investment income is included in the financial statements when received.
- Pecuniary legacies are included in the financial statements when the Branch is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- Online donation income is included in the financial statements net of platform and processing fees.

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.

Governance costs

Governance costs include costs of the preparation and examination of statutory financial statements, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (CONTINUED)

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.

Debtors and prepayments
Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less.

Liabilities
Liabilities are recognised when there is an obligation at the statement of financial position date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Branch anticipates it will pay to settle the debt.

Judgements and estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the financial position date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The Trustees do not consider there to be any critical accounting judgements, estimates or assumptions.

2. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
NS&I income bonds	395	-	395	8
Bank interest	57	-	57	5
	452	-	452	13

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustee expenses
For the year ending 31 December 2022 there were £93 (2021: £51) of Trustees' expenses reimbursed to Trustees, whilst acting in their capacity as a Trustee.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	134,580	-	134,580
Charitable activities			
Fundraising and collection boxes	3,142	-	3,142
Subscriptions	505	-	505
Other income	125	-	125
Rehoming fees	1,370	-	1,370
Society grant	24,134	-	24,134
Investment income	13	-	13
Other – rental income	1,220	-	1,220
Total	165,089	-	165,089
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	35,733	-	35,733
Administration expenditure	2,963	-	2,963
Total	38,696	-	38,696
NET INCOME	126,393	-	126,393
RECONCILIATION OF FUNDS			
Total funds brought forward	143,151	-	143,151
TOTAL FUNDS CARRIED FORWARD	269,544	-	269,544

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
VAT	4,802	1,610

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accrued expenses and deferred income	8,781	2,223

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7. MOVEMENT IN FUNDS

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	269,544	83,121	352,665
TOTAL FUNDS	269,544	83,121	352,665

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,943	(82,822)	83,121
TOTAL FUNDS	165,943	(82,822)	83,121

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	143,151	126,393	269,544
TOTAL FUNDS	143,151	126,393	269,544

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,089	(38,696)	126,393
TOTAL FUNDS	165,089	(38,696)	126,393

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

8. RELATED PARTY DISCLOSURES

The Society, all branches of the Society and affiliated RSPCA animal homes and hospitals are considered related parties.

The Branch receives grants and purchases goods and services from the Society. In 2022 the value of grants received was £23,218 (2021: £24,134), with £12,128 (2021: £12,128) deducted towards regional contribution costs. In 2022 the value of purchases was £3,054 (2021: £752), which included £110 for equipment to the Society Inspectors. The Branch also paid £4,661 (2021: £1,376) in legacy service administration fees to the Society.

In 2021 the Branch sub-let two cat pens at B&B to the RSPCA London East Branch, receiving £1,220 in rental income.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,719	5,882
Gift aid	183	155
Legacies	123,237	128,543
	127,139	134,580
Investment income		
NS&I income bonds and bank interest	452	13
Other – rental income		
Sub-let cat pens	-	1,220
Charitable activities		
Fundraising and collecting boxes	1,086	3,142
Membership subscriptions	400	505
Pet insurance commission	118	125
Rehoming fees	13,530	1,370
Society grant	23,218	24,134
	38,352	29,276
Total incoming resources	165,943	165,089
EXPENDITURE		
Charitable activities		
Society regional contributions	12,128	12,128
Veterinary fees	22,381	5,117
Boarding fees	26,140	18,448
Food, litter, toys, beds etc.	1,239	40
Support costs	61,888	35,733
Other		
Administration support wages	14,710	-
Insurance	576	524
Fundraising costs	(17)	240
IT software	260	-
Postage and stationery	107	67
Sundries	240	40
Travelling expenses	22	9
Advertising	62	-
Society legacy service administration fee	4,661	1,376
	20,621	2,256
Governance costs		
Independent examination fee	313	707
Total resources expended	82,822	38,696
Net income	83,121	126,393

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ESSEX SOUTH WEST BRANCH

England & Wales - Charity number 208381

Accounts

REGISTERED CHARITY NUMBER: 208381

UNAUDITED REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021
FOR
RSPCA - ESSEX SOUTH WEST BRANCH

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Committee present its reports and the financial statements for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Essex South West Branch (the Branch) are to support and adhere to the National RSPCA Society (the Society) policies and procedures - 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 objects. The objectives of the Branch are with particular reference to the area covered by the Branch, ranging from Dagenham & Barking in the South to Epping & Nazeing in the North, Waltham Abbey to the West and Abridge to the East, in accordance with the policies of the Society.

Advancement of animal welfare

Animal welfare concern is our top priority. The Branch recognises animal welfare as a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, providing supported care with fully trained staff at the Bed and Biscuits Kennel & Cattery (B&B) based in Romford, and re-homing animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health.

The Branch animal welfare, although local in nature, has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address issues of animal suffering in general.

Significant activities

The Branch supports the Society's inspectorate in their work by providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away, in accordance with the Society's standards. On a case-by-case basis, the Branch will also accept animals from the public, prioritising those cases where the animal is in distress and/or injured. In cases where the Branch decides not to support the animal we would always look to advise or re-direct to other charities more suitable for the situation.

All animals under our care, where appropriate, receive veterinary treatments, vaccination, neutering, micro-chipping and are assessed for rehoming. Vaccinations and neutering help control the incidence and spread of disease and suffering. The work benefits our local community, including local authorities, as it reduces the incidences of abandonment & cruelty and the public knows that we assist animals in need.

Public benefit

In shaping the Society's objectives and planning our activities, the Trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

The Branch supports the C4 Free Neutering for Cats Scheme which helps members of the public by offering free and affordable neutering treatments to pet owners who are unable to afford otherwise. The aim is to help population control and to prevent unwanted litters being born into an uncertain future. We advocate kindness to animals and provide information and advice to the local community including young people, with the aim of developing empathy to animals at a young age and prevent cruelty in the future. We work in partnership with local Pets at Home stores for fundraising events. We establish networking with other charities in sharing knowledge and skills and providing volunteering opportunities to those who wish to help and participate in activities that will help us to achieve our work in animal welfare.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Essex South West Branch, like all RSPCA branches, is financially independent of the Society, although we often receive an annual grant from them. Our income derives mainly from donations, collections, legacies, adoption fees and fundraising events.

As a result of the COVID-19 second wave of lockdown at the beginning of 2021 with rehoming restrictions in place, and then our subsequent move from Goddard Chingford Boarding Kennels (Goddard Kennels) to B&B, our welfare activities and rehoming were limited for the first seven months of the year. However, towards the end of the year we drove to increase our rehoming activities. In January 2022 we rehomed nine cats, a record monthly number for at least the last five years.

Last year we transitioned to a new approach of a foster to adopt process led by continuous COVID-19 restrictions. We felt this worked well and continued to practice this process where we felt it was beneficial to the potential adopter. We have expanded our fostering network to reduce the time our cats spend at B&B so that we can provide more one-on-one care and also increase the number of cats coming into our care. The Branch continues to not have a trained Animal Welfare Officer (AWO) as a result of which no dogs were rehomed.

	In our care 31/12/20:		2021 *(2020)*	2021 *(2020)*	2021 *(2020)*	2021 *(2020)*	In our care 31/12/21:	
	At Goddard Kennels	In foster care	Taken into our care	Re-homed	Transferred to RSPCA animal center's	Euthanised or died	At B&B	In foster care
Cats	1	9	24 *(21)*	17 *(24)*	3 *(-)*	2 *(1)*	6	6
Dogs	-	1	1 *(1)*	- *(-)*	1 *(1)*	- *(3)*	-	1
Rabbits	-	-	- *(-)*	- *(-)*	- *(1)*	- *(-)*	-	-
Total	**1**	**10**	**25 *(22)***	**17 *(24)***	**4 *(2)***	**2 *(4)***	**6**	**7**

The numbers in brackets relate to 2020 figures.

Goddard Kennels permanently closed on 14 May 2021. We entered a new contract with B&B in June 2021 to hire seven pens (four small and three large). We also entered a contract with Goddard Dagenham for veterinary services to provide all our veterinary care.

On-site collections at Pets at Home remained cancelled due to social distancing, though we were able to attend the Epping Town show in July 2021. We were fortunate to be joined by some of our RSPCA Inspectors for our area which proved very successful in promoting and raising the profile of the Branch, including raising £477. Our partnership with Pets at Home was extended and again was very successful, with £2,665 received from their Summer and Christmas appeals and a generous £2,000 Valentine's donation.

Our Branch Facebook account is our main platform at present to promote the Branch work. With our increased activity, especially with post adoption stories, we are seeing the number of followers grow.

Investment performance

A review of investment performance is included in the investment section within the financial review section.

FINANCIAL REVIEW

Investment policy and objectives

The Trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The Branch needs to have quick and easy access to the majority of its funds and so consider the most appropriate policy to hold funds is in a Bank Santander current account. To increase the return earned on funds, £50,000 is held as income bonds with National Savings and Investments (NS&I), earning interest currently at a rate of 0.5% gross per annum.

In light of the current and foreseeable low interest rates in the UK, the Trustees consider the future return on the Branch's investments to be satisfactory.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW (CONTINUED)

Reserves policy

The Branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. Reserves relate to funds that are freely available for the Branch's general purposes or can be restricted if they are for a specific purpose only.

The Trustees have established a policy whereby the unrestricted funds not committed and held by the Branch should be at least twelve months of the resources expended. The resources expended in the year were £38,696 (2020: £21,879). The Branch has unrestricted reserves represented by net current assets of £269,544 (2020: £143,151), which covers the resources expended by 7.0 times (2020: 6.5) The adequacy of the reserves policy is reviewed annually.

Financial review

A net income of £126,393 resulted in the year (2020: £13,224), which mainly comprises £128,543 of legacy income (2020: £nil). The major items of expenditure remain as boarding fees and veterinary costs, with the addition in 2021 of the Society regional contribution. Stripping out legacy income, total income was up slightly by 4% compared to last year, mainly due to the £1,220 of rental income we received from sub-letting some of our spare pens to the RSPCA London East Branch. Direct charitable expenditure increased by 83% compared to last year, due to a £10,750 increase in the Society regional contribution and higher boarding costs due to our move from Goddard Kennels to B&B.

There are no restricted funds. Unrestricted funds of £269,544 compared to £143,151 in 2020, are general funds to meet ongoing operating expenditure. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. A budgetary projection for 2022 is to make a loss due to unpredictability of funding e.g., legacy income and planned activity i.e. the expense of administrative support. However, we enter 2022 with sufficient cash reserves to cover these losses and to maintain cash reserves at a suitable level.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Branch to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Board of Trustees has a reasonable expectation that the Charity has adequate resources to continue in existence for the foreseeable future.

FUTURE PLANS

With animal welfare being the Branch's top priority, the Trustees have agreed to concentrate on a few but effective operational, tactical and strategic initiatives covering areas such as:

1. Volunteers, to continue our volunteer recruitment drive. This includes new potential Trustees and building on our cat fostering network.
2. Fundraising, to increase methods and channels.
3. Marketing and Social Media, for example to produce a quarterly newsletter and to extend membership.
4. Education, currently this is through social media and we hope in the long term to expand on this through, for example, visits to schools.
5. Long term development, for example, this may involve development of our own cattery. This particular investment would be funded by the Branch's cash reserves and corporate sponsorships.

In addition to increasing the Branch's capacity to grow our animal welfare activities and intake of animals, these initiatives may generate revenue to bolster future income, protect reserves, maintain our liquidity requirements and enable the reinvestment of broadening our animal welfare.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

FUTURE PLANS (CONTINUED)

In March 2022 we bolstered Trustee administrative support via an agency to enable Trustees to bring greater rigor around the development of policies, remain compliant, recruit volunteers and to enable strategic initiatives to materialise. We look forward to continuing the Branch work with a strong Board of Trustees, volunteers and our new Branch Administrator, offering different skills and expertise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Branch is controlled by its governing document, a deed of trust. The Branch is constituted as an unincorporated charitable association. The Branch operates as an autonomous branch of the Society subject to The Branch Rules 2012 alongside the accompanying updates of these rules (2015-2021) and is separately registered with the Charity Commission.

Organisational structure

Committee members are elected at the Annual General Meeting (AGM) from the members of the Branch. Each candidate is nominated by at least two eligible branch members and must receive the votes of at least fifty per cent of the eligible branch members present and voting. All Committee members must be Society members for a minimum of three months on appointment. Up to three co-opted Committee members may be co-opted by the Committee to hold office until the next AGM. The Committee may at any time appoint a replacement Committee member from eligible branch members to fill a causal vacancy. 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 meetings every 1-2 months at which decisions are made, tasks are delegated for actions, risks are assessed and written reports on the Branch's financial position and activities are reviewed. Minutes of each meeting are kept.

The Society's animal welfare work is reported by the Society's Chief Inspector in the London East Group and the Branch Partnership Manager. All Trustees are volunteers and the Trustees carry out their duties on a voluntary basis. During 2021, the Branch was run entirely by volunteers.

Induction and training of new Trustees

New Trustees are inducted via the Society's on-line Trustee modules and relevant literature.

Risk management

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

- the availability of sufficient funds to cover the costs of animal welfare activities, especially due to the impact of COVID-19.
- insufficient Trustees to continue; and
- adverse publicity and loss of reputation due to misconceptions of our activities, or due to error or fraud.

At the date of this report, it is the opinion of the Trustees that the Branches policies, procedures and controls are adequate to minimise the possibility of financial loss through error or fraud and to maintain the future financial viability of the Branch.

Related party relationships

As described above the Branch operates as a branch of the Society. Details of transactions with the Society and other branches of the Society are set out in note 8.

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
208381

Principal address
PO BOX 2679
Chigwell
Essex
IG8 1TJ

Trustees

Ms Manisha Aatkar

Mr David Stewart Andrews - Chair

Ms Roberta Cereda (resigned 25/08/2021)

Ms Sharon Jacqueline Gillett - Treasurer

Dr Emma Jarrett

Ms Chiara Khan – Deputy Chair and Secretary

Ms Laura Monaghan (appointed 24/06/2021)

Independent Examiner
Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Bankers
Santander Business Banking
Bridle Road
Bootle
L30 4GB

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 16 June 2022 and signed on its behalf by:



Ms S Gillett – Trustee, Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA - ESSEX SOUTH WEST BRANCH

Independent examiner's report to the Trustees of RSPCA - Essex South West Branch (the charity)

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 15/08/2022

Samuel Ketcher FCCA

Address:
Williams Giles Professional Services Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies		134,580	-	134,580	3,519
Charitable activities					
Fundraising and collection boxes		3,142	-	3,142	3,331
Subscriptions		505	-	505	544
Other income		125	-	125	80
Rehoming fees		1,370	-	1,370	1,850
Society grant		24,134	-	24,134	25,173
Investment income	2	13	-	13	606
Other – rental income		1,220	-	1,220	-
Total		165,089	-	165,089	35,103
EXPENDITURE ON:					
Charitable activities					
Direct charitable expenditure		35,733	-	35,733	19,530
Administration expenditure		2,963	-	2,963	2,349
Total		38,696	-	38,696	21,879
NET INCOME		126,393	-	126,393	13,224
RECONCILIATION OF FUNDS					
Total funds brought forward		143,151	-	143,151	129,927
TOTAL FUNDS CARRIED FORWARD		269,544	-	269,544	143,151

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	5	1,610	-	1,610	324
Prepayments and accrued income		84,939	-	84,939	3,469
Cash at bank		185,218	-	185,218	144,009
		271,767	-	271,767	147,802
CREDITORS					
Amounts falling due within one year	6	(2,223)	-	(2,223)	(4,651)
NET CURRENT ASSETS		269,544	-	269,544	143,151
TOTAL ASSETS LESS CURRENT LIABILITIES		269,544	-	269,544	143,151
NET ASSETS		269,544	-	269,544	143,151
FUNDS					
Unrestricted funds:	7				
General fund				269,544	143,151
TOTAL FUNDS				269,544	143,151

The financial statements were approved by the Board of Trustees on 16 June 2022 and were signed on its behalf by:

Ms S Gillett – Trustee, Treasurer

Mr D Andrews – Trustee, Chair

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

General information

RSPCA – Essex South West Branch is a charitable unincorporated association registered in the United Kingdom. The address of the registered office is given in the charity information page of the financial statements.

The nature of the charity's operation and principal activities are to promote the work and objectives 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.

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 2019)', 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.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Branch has adequate resources to continue in existence for the foreseeable future.

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.

- Investment income is included in the financial statements when received.
- Pecuniary legacies are included in the financial statements when the Branch is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- Online donation income is included in the financial statements net of platform and processing fees.

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.

Governance costs

Governance costs include costs of the preparation and examination of statutory financial statements, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (CONTINUED)

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.

Debtors and prepayments
Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less.

Liabilities
Liabilities are recognised when there is an obligation at the statement of financial position date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Branch anticipates it will pay to settle the debt.

Judgements and estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the financial position date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The Trustees do not consider there to be any critical accounting judgements, estimates or assumptions.

2. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
NS&I income bonds	8	-	8	560
Bank interest	5	-	5	46
	13	-	13	606

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustee expenses
For the year ending 31 December 2021 there were £51 (2020: £407) of Trustees' expenses reimbursed to Trustees, whilst acting in their capacity as a Trustee.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,519	-	3,519
Charitable activities			
Fundraising and collection boxes	3,331	-	3,331
Subscriptions	544	-	544
Other income	80	-	80
Rehoming fees	1,850	-	1,850
Society grant	25,173	-	25,173
Investment income	606	-	606
Total	35,103	-	35,103
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	19,530	-	19,530
Administration expenditure	2,349	-	2,349
Total	21,879	-	21,879
NET INCOME	13,224	-	13,224
RECONCILIATION OF FUNDS			
Total funds brought forward	129,927	-	129,927
TOTAL FUNDS CARRIED FORWARD	143,151	-	143,151

5. DEBTORS: AMOUNTS FALLING DUE WITHON ONE YEAR

	2021 £	2020 £
VAT	1,610	324

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued expenses and deferred income	2,223	4,651

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	143,151	126,393	269,544
TOTAL FUNDS	143,151	126,393	269,544

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	165,089	(38,696)	126,393
TOTAL FUNDS	165,089	(38,696)	126,393

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	129,927	13,224	143,151
TOTAL FUNDS	129,927	13,224	143,151

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	35,103	(21,879)	13,224
TOTAL FUNDS	35,103	(21,879)	13,224

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

8. RELATED PARTY DISCLOSURES

The Society, all branches of the Society and affiliated RSPCA animal homes and hospitals are considered related parties.

The Branch receives grants and purchases goods and services from the Society. In 2021 the value of grants received was £24,134 (2020: £25,173), with £12,128 (2020: £1,378) deducted towards regional contribution costs. In 2021 the value of purchases was £752 (2020: £1,481). The Branch also paid £1,376 (2020: £nil) in legacy service administration fees to the Society.

In 2021 the Branch sub-let two cat pens at B&B to the RSPCA London East Branch, receiving £1,220 in rental income. During 2020 the Branch hired six cat pens at Goddard Kennels from the RSPCA London East Branch at a cost of £10,512. The Branch also incurred vet costs of £nil (2020: £604) through other RSPCA branches and hospitals.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,882	3,222
Gift aid	155	297
Legacies	128,543	-
	134,580	3,519
Investment income		
NS&I income bonds and bank interest	13	606
Other – rental income		
Sub-let cat pens	1,220	-
Charitable activities		
Fundraising and collecting boxes	3,142	3,331
Membership subscriptions	505	544
Pet insurance commission	125	80
Rehoming fees	1,370	1,850
Society grant	24,134	25,173
	29,276	30,978
Total incoming resources	165,089	35,103
EXPENDITURE		
Charitable activities		
Society regional contributions	12,128	1,378
Veterinary fees	5,117	6,792
Boarding fees	18,448	11,360
Leads, collars, beds, food	40	-
Support costs	35,733	19,530
Other		
Insurance	524	524
Fundraising costs	240	-
Postage and stationery	67	503
Sundries	40	135
Travelling expenses	9	71
Society legacy service administration fee	1,376	-
	2,256	1,233
Governance costs		
Independent examination fee	707	1,116
Total resources expended	38,696	21,879
Net income	126,393	13,224

This page does not form part of the statutory financial statements

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS ESSEX SOUTH WEST BRANCH

England & Wales - Charity number 208381

Accounts

REGISTERED CHARITY NUMBER: 208381

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

FOR

RSPCA - ESSEX SOUTH WEST BRANCH

Haslers
Chartered Accountants
Old Station Road
Loughton
Essex
IG10 4PL

RSPCA - ESSEX SOUTH WEST BRANCH

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FOR THE YEAR ENDED 31 DECEMBER 2020

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RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The Committee present its reports and the financial statements for the year ended 31st December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the Essex South West Branch (the Branch) are to support and adhere to the National RSPCA Society (the Society) policies and procedures - 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 objects. The objectives of the Branch are with particular reference to the area covered by the Branch, ranging from Dagenham & Barking in the South to Epping & Nazeing in the North, Waltham Abbey to the West and Abridge to the East, in accordance with the policies of the Society.

Advancement of animal welfare

Animal welfare concern is our top priority. The Branch recognises animal welfare as a distinctive charitable purpose and focuses its work on prevention of cruelty, providing veterinary care and treatment to animals in need, providing supported care with fully trained staff at Goddard Chingford Boarding Kennels (Goddard Kennels), and re-homing all the animals entrusted into our care to a loving home when a qualified vet has given them a clean bill of health.

The Branch animal welfare, although local in nature, has a compassionate and ethical approach which benefits the larger society and continues to help people in need and address issue of animal suffering in general.

Significant activities

The Branch supports the Society's inspectorate in their work by providing financial assistance and emergency accommodation for mistreated or abandoned animals, including pets whose owners suffer ill health or financial difficulties or pass away, in accordance with the Society's standards. On a case-by-case basis, the Branch will also accept animals from the public, prioritising those cases where the animal is in distress and/or injured. In cases where the Branch decides not to support the animal we would always look to advise or re-direct to other charities more suitable for the situation.

All animals under our care, where appropriate, receive veterinary treatments, vaccination, neutering, micro-chipping and are assessed for rehoming. Vaccinations and neutering help control the incidence and spread of disease and suffering. 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.

Public benefit

In shaping the Society's objectives and planning our activities, the trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

In the interest of the animal, reviewed on a case-by-case basis, the Branch helps members of the public with veterinary bills where people are on benefits and unable to pay for their pet's treatment. With the aim of population control to prevent unwanted litters being born into an uncertain future, we offer free and affordable neutering treatments to pet owners who are unable to pay in full or in part through the support of C4 Free Neutering for Cats Scheme. We advocate kindness to animals and provide information and advice to the local community including young people with the aim of developing empathy to animals at a young age and prevent cruelty in the future. We work in partnership with local Pets at Home stores for fundraising events. We establish networking with other charities in sharing knowledge and skills and providing volunteering opportunities to those who wish to help and participate in all activities that will help us to achieve our work in animal welfare.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Essex South West Branch, like all RSPCA branches, is financially independent of the Society, although we often receive an annual grant from them. Our income derives mainly from donations, collections, legacies, adoption fees and fundraising events.

At the beginning of the year, we focused on increasing our welfare activities and rehoming. Unfortunately, due to the rehoming restrictions put in place as a result of COVID-19, our welfare activities and rehoming were limited throughout the rest of the year. We adapted to these restrictions by offering a foster to adopt process, to allow the potential adopters, who were unable to meet the cats before being delivered to them, a chance to make sure they were a suitable match. This is reflected in the increased number of cats in foster care at the end of the year. The Branch continues to not have an Animal Welfare Officer (AWO) and as a result no dogs were rehomed.

- During the year a total of 22 (2019: 48) animals were taken in, this included 1 dog (2019: 3), 21 cats (2019: 34) and no rabbits (2019: 11).
- We have rehomed no dogs (2019: 3), 24 cats (2019: 12) and no rabbits (2019: 2) from Goddard Kennels.
- 1 dog (2019: 6), no cats (2019: 14) and 1 rabbit (2019: 8) were transferred out to RSPCA or other animals centres for rehoming.
- 3 dogs (2019: 4) and 1 cat (2019: none) were euthanised or died during our care.
- 1 dog (2019: 4) and 9 cats (2019: none) are in foster care at the year end.

During the year the Branch had a contract with the RSPCA London East Branch to hire six cat pens at Goddard Kennels. From 1 January 2021 these six pens were hired directly from Goddard Kennels. Unfortunately, Goddard Kennels permanently closed on 14 May 2021. We are currently in discussion and negotiation with an alternative boarding and veterinary provider to secure future services, whilst simultaneously discussing possibilities with other Goddard branches.

Up until their closure on 14 May 2021, our boarding arrangements for rescued cats, dogs and rabbits with Goddard Kennels continued to operate satisfactorily, and we would like to thank the management and staff who gave us tremendous support and assistance in carrying out our work in animal welfare.

From March 2020, on-site fundraising events were cancelled due to the COVID-19 restrictions in place. To increase our online donation presence, we set up a CAF and JustGiving page and have encouraged our approx. 4,000 Facebook followers, along with our friends and family, to donate online. Our partnership with Pets at Home has been very successful, with £2,415 received from their Summer and Santa Paws appeals, along with £225 that we collected from their stores in January to March 2020. We would also like to thank one of our volunteers, who raised a huge £707 by completing the 100km by Christmas challenge. In total the Branch raised £3,387 from fundraising (2019: £908).

Investment performance

A review of investment performance is included in the investment section within the financial review section.

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Investment policy and objectives

The trustees have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. The Branch needs to have quick and easy access to the majority of its funds and so consider the most appropriate policy to hold funds is in a Bank Santander current account. To increase the return earned on funds, £50,000 is held as income bonds with National Savings and Investments (NS&I), earning interest at a rate of 1.15% gross per annum, although this has reduced to 0.01% from 24 November 2020.

In light of the current and foreseeable low interest rates in the UK, the trustees consider the future return on the Branch's investments to be satisfactory.

Reserves policy

The Branch holds reserves in order that the level of service provided for animal welfare is maintained should there be a reduction in incoming resources. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. Reserves relate to funds that are freely available for the Branch's general purposes or can be restricted if they are for a specific purpose only.

The trustees have established a policy whereby the unrestricted funds not committed and held by the Branch should be at least twelve months of the resources expended. The resources expended in the year were £21,878 (2019: £20,369). The Branch has unrestricted reserves represented by net current assets of £143,151 (2019: £129,927), which covers the resources expended by 6.5 times (2019: 6.4) The adequacy of the reserves policy is reviewed annually.

Financial review

A net income of £13,224 resulted in the year (2019: £47,950), the reduction is due to not receiving any legacy income (2019: £34,439). The major items of expenditure remain as boarding fees and veterinary costs. Stripping out legacy income, total income was up by 4% compared to last year, with the slight reduction in the grant from the Society being offset by increased fundraising. Direct charitable expenditure increased by 13% compared to last year, due to an increase in the Society regional contributions and extra boarding costs for additional pens.

There are no restricted funds. Unrestricted funds of £143,151 compared to £129,927 in 2019, are general funds to meet ongoing operating expenditure. With the uncertainty in our incoming resources, we have kept our reserve policy to a level that allows resilience and capacity to manage unforeseen financial difficulties. In light of continued government restrictions on rehoming and fundraising activities due to COVID-19, and that due to the way the Society calculate the amount of our regional contributions this cost will substantially increase in 2021, we forecast to make a small loss in 2021. However, we enter 2021 with sufficient cash reserves to cover these losses and to maintain cash reserves at a suitable level. Furthermore, additional activities have been identified to mitigate the loss and protect legacy cash reserves to invest to sustain/grow the Branch in an unprecedented and uncertain economic environment, albeit at a lower pace of growth.

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Branch to continue as a going concern. The trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The board of trustees has a reasonable expectation that the Charity has adequate resources to continue in existence for the foreseeable future.

FUTURE PLANS

With animal welfare being the Branch's top priority, and with the continued government restrictions on rehoming and fundraising activities, the trustees have agreed to concentrate on a few but effective operational, tactical and strategic initiatives covering areas such as:

1. Development, finding an alternative venue to Goddard Kennels. In the short term this is likely to be at an existing cattery, but in the longer term this may involve development of our own cat pens. This particular investment would be funded by the Branch's cash reserves and corporate sponsorships.
2. Volunteers, to continue our volunteer recruitment drive. This includes new potential trustees and building on our cat fostering network.
3. Fundraising, to increase methods and channels. This is of particular importance due to our significantly increased regional contribution cost to the Society in 2021.
4. Marketing and Social Media, for example to produce a quarterly newsletter and to extend membership.
5. Education, currently this is through social media and we hope in the long term to expand on this through, for example, visits to schools.

In addition to increasing the Branch's capacity to grow our animal welfare activities and intake of animals, these initiatives may generate revenue to bolster future income, protect reserves, maintain our liquidity requirements and enable the reinvestment of broadening our animal welfare. We look forward to continuing the Branch work with a strong board of trustees and volunteers offering different skills and expertise.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Branch is controlled by its governing document, a deed of trust. The Branch is constituted as an unincorporated charitable association. The Branch operates as an autonomous branch of the Society subject to its rules for branches as updated in 2012 and is separately registered with the Charity Commission.

Organisational structure

Committee members are elected at the Annual General Meeting (AGM) from the members of the Branch. Each candidate is nominated by at least two eligible branch members and must receive the votes of at least fifty per cent of the eligible branch members present and voting. All Committee members must be Society members for a minimum of three months on appointment. Up to three co-opted Committee members may be co-opted by the Committee to hold office until the next AGM. The Committee may at any time appoint a replacement Committee member from eligible branch members to fill a causal vacancy. 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 meetings every 1-2 months at which decisions are made, tasks are delegated for actions, risks are assessed and written reports on the Branch's financial position and activities are reviewed. Minutes of each meeting are kept.

The Society's animal welfare work has traditionally been reported by the Society's Chief Inspector in the South East 2 Group and the Branch Partnership Manager. However, due to the priorities and restrictions around COVID-19 and the restructuring of the Society, participation during the year has been limited. All trustees are volunteers and the trustees carry out their duties on a voluntary basis. The Branch is run entirely by volunteers.

Induction and training of new trustees

New trustees will attend the Society's training programme for new trustees, after active participation in at least three trustee meetings.

Risk management

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

- the availability of sufficient funds to cover the costs of animal welfare activities, especially due to the impact of COVID-19;
- insufficient trustees to continue; and
- adverse publicity and loss of reputation due to misconceptions of our activities, or due to error or fraud.

As at the date of this report, it is the opinion of the trustees that the Branch's policies, procedures and controls are adequate to minimise the possibility of financial loss through error or fraud and to maintain the future financial viability of the Branch.

Related party relationships

As described above the Branch operates as a branch of the Society. Details of transactions with the Society and other branches of the Society are set out in note 8.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

208381

Principal address

PO Box 2679
Chigwell
Essex
IG8 1TJ

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees
Ms Manisha Aatkar
Mr David Stewart Andrews - Chair
Ms Roberta Cereda
Ms Marie Jeanette Donald (resigned 19/07/2020)
Ms Sharon Jacqueline Gillett - Treasurer
Dr Emma Jarrett
Ms Chiara Khan - Deputy Chair and Secretary (appointed as Secretary 18/02/2021)

Independent Examiner
Haslers
Chartered Accountants
Old Station Road
Loughton
Essex
IG10 4PL

Bankers
Santander Business Banking
Bridle Road
Bootle
L30 4GB

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 17 June 2021 and signed on its behalf by:

Ms S Gillett - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RSPCA - ESSEX SOUTH WEST BRANCH

Independent examiner's report to the trustees of RSPCA - Essex South West Branch
I report to the charity trustees on my examination of the accounts of RSPCA - Essex South West Branch (the Trust) for the year ended 31 December 2020.

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 have no concerns and 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.

PJT

Mr Paul Thain
BA(Hons) FCCA
Haslers
Chartered Accountants
Old Station Road
Loughton
Essex
IG10 4PL

Date: 22 June 2021 .....

RSPCA - ESSEX SOUTH WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,519	-	3,519	38,179
Charitable activities					
Fundraising and collection boxes		3,331	-	3,331	908
Subscriptions		544	-	544	570
Other income		80	-	80	63
Rehoming fees		1,850	-	1,850	1,275
Society grant		25,173	-	25,173	26,739
Investment income	2	606	-	606	585
Total		35,103	-	35,103	68,319
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		19,530	-	19,530	17,251
Administration expenditure		2,349	-	2,349	3,118
Total		21,879	-	21,879	20,369
NET INCOME		13,224	-	13,224	47,950
RECONCILIATION OF FUNDS					
Total funds brought forward		129,927	-	129,927	81,977
TOTAL FUNDS CARRIED FORWARD		143,151	-	143,151	129,927

The notes form part of these financial statements

RSPCA - ESSEX SOUTH WEST BRANCH

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Debtors	5	324	-	324	252
Prepayments and accrued income		3,469	-	3,469	3,126
Cash at bank		144,009	-	144,009	132,856
		147,802	-	147,802	136,234
CREDITORS					
Amounts falling due within one year	6	(4,651)	-	(4,651)	(6,307)
NET CURRENT ASSETS		143,151	-	143,151	129,927
TOTAL ASSETS LESS CURRENT LIABILITIES		143,151	-	143,151	129,927
NET ASSETS		143,151	-	143,151	129,927
FUNDS	7				
Unrestricted funds:					
General fund				143,151	129,927
TOTAL FUNDS				143,151	129,927

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2021 and were signed on its behalf by:

S Gillett - Trustee

D Andrews - 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 2019)', 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.

Going concern
The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make their assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Branch has adequate resources to continue in existence for the foreseeable future.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

- Investment income is included in the financial statements when received.

- Pecuniary legacies are included in the financial statements when the Branch is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- Online donation income is included in the financial statements net of platform and processing fees.

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.

Governance costs
Governance costs include costs of the preparation and examination of statutory financial statements, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

Taxation
The charity is exempt from tax on its charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

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.

Debtors and prepayments
Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less.

Liabilities
Liabilities are recognised when there is an obligation at the statement of financial position date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Branch anticipates it will pay to settle the debt.

Judgements and estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the financial position date and the amounts reported in the statement of financial activities during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The Trustees do not consider there to be any critical accounting judgements, estimates or assumptions.

2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
NS&I income bonds	606	-	606	585

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

For the year ending 31 December 2020 there were £407 (2019: £167) of trustees' expenses reimbursed to trustees, whilst acting in their capacity as a trustee.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,179	-	38,179
Charitable activities			
Fundraising and collection boxes	908	-	908
Subscriptions	570	-	570
Other income	63	-	63
Rehoming fees	1,275	-	1,275
Society grant	26,739	-	26,739
Investment income	585	-	585
Total	68,319	-	68,319
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure	17,251	-	17,251
Administration expenditure	3,118	-	3,118
Total	20,369	-	20,369
NET INCOME	47,950	-	47,950
RECONCILIATION OF FUNDS			
Total funds brought forward	81,977	-	81,977
TOTAL FUNDS CARRIED FORWARD	129,927	-	129,927

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
VAT	324	252

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accrued expenses	4,651	6,307

7. MOVEMENT IN FUNDS

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
Unrestricted funds			
General fund	129,927	13,224	143,151
TOTAL FUNDS	129,927	13,224	143,151

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	35,103	(21,879)	13,224
TOTAL FUNDS	35,103	(21,879)	13,224

Comparatives for movement in funds

	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
Unrestricted funds			
General fund	81,977	47,950	129,927
TOTAL FUNDS	81,977	47,950	129,927

continued...

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,319	(20,369)	47,950
TOTAL FUNDS	68,319	(20,369)	47,950

8. RELATED PARTY DISCLOSURES

The Society, all branches of the Society and affiliated RSPCA animal homes and hospitals are considered related parties.

The Branch receives grants and purchases goods and services from the Society. In 2020 the value of grants received was £25,173 (2019: £26,739), with £1,378 (2019: £551) deducted towards regional contribution costs. In 2020 the value of purchases was £1,481 (2019: £1,901). The Branch also paid £nil (2019: £754) in legacy service administration fees to the Society.

The Branch hires cat pens at Goddard Kennels from the RSPCA London East Branch. The boarding cost relating to these pens in 2020 was £10,512 (2019: £7,332). The Branch also incurred vet costs of £604 (2019: £nil) through other RSPCA branches and hospitals.

RSPCA - ESSEX SOUTH WEST BRANCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,222	3,740
Gift aid	297	-
Legacies	-	34,439
	3,519	38,179
Investment income		
NS&I income bonds	606	585
Charitable activities		
Fundraising and collecting boxes	3,331	908
Membership subscriptions	544	570
Pet insurance commission	80	63
Rehoming fees	1,850	1,275
Society grant	25,173	26,739
	30,978	29,555
Total incoming resources	35,103	68,319
EXPENDITURE		
Charitable activities		
Society regional contributions	1,378	551
Veterinary fees	6,792	6,546
Boarding fees	11,360	9,886
Leads, collars, beds, food	-	268
	19,530	17,251
Support costs		
Other		
Insurance	524	524
Telephone	-	60
Postage and stationery	503	472
Sundries	135	301
Travelling expenses	71	-
Society legacy services administration fee	-	754
	1,233	2,111
Governance costs		
Independent examination fee	1,116	1,007
Total resources expended	21,879	20,369
Net income	13,224	47,950