

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.

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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.

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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.

RSPCA - ESSEX SOUTH WEST BRANCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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.



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
		<u>147,802</u>	<u>-</u>	<u>147,802</u>	<u>136,234</u>
CREDITORS					
Amounts falling due within one year	6	(4,651)	-	(4,651)	(6,307)
NET CURRENT ASSETS		<u>143,151</u>	<u>-</u>	<u>143,151</u>	<u>129,927</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>143,151</u>	<u>-</u>	<u>143,151</u>	<u>129,927</u>
NET ASSETS		<u>143,151</u>	<u>-</u>	<u>143,151</u>	<u>129,927</u>
FUNDS	7				
Unrestricted funds:					
General fund				143,151	129,927
TOTAL FUNDS				<u>143,151</u>	<u>129,927</u>

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

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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.

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

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.

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

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

RSPCA - ESSEX SOUTH WEST BRANCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
VAT	324	252
	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Accrued expenses	4,651	6,307
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>129,927</u>	<u>13,224</u>	<u>143,151</u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>35,103</u>	<u>(21,879)</u>	<u>13,224</u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>81,977</u>	<u>47,950</u>	<u>129,927</u>

RSPCA - ESSEX SOUTH WEST BRANCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

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	<u>68,319</u>	<u>(20,369)</u>	<u>47,950</u>

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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	30,978	29,555
Total incoming resources	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	1,233	2,111
Governance costs		
Independent examination fee	1,116	1,007
	<hr/>	<hr/>
Total resources expended	21,879	20,369
	<hr/>	<hr/>
Net income	13,224	47,950
	<hr/>	<hr/>

This page does not form part of the statutory financial statements