

**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**

**RSPCA - ESSEX SOUTH WEST BRANCH**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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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)	- (-)	-	-
<b>Total</b>	<b>1</b>	<b>10</b>	<b>25 (22)</b>	<b>17 (24)</b>	<b>4 (2)</b>	<b>2 (4)</b>	<b>6</b>	<b>7</b>

*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

RSPCA - ESSEX SOUTH WEST BRANCH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies		134,580	-	134,580	3,519
<b>Charitable activities</b>					
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	-
<b>Total</b>		<b>165,089</b>	<b>-</b>	<b>165,089</b>	<b>35,103</b>
<b>EXPENDITURE ON:</b>					
<b>Charitable activities</b>					
Direct charitable expenditure		35,733	-	35,733	19,530
Administration expenditure		2,963	-	2,963	2,349
<b>Total</b>		<b>38,696</b>	<b>-</b>	<b>38,696</b>	<b>21,879</b>
<b>NET INCOME</b>		<b>126,393</b>	<b>-</b>	<b>126,393</b>	<b>13,224</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>143,151</b>	<b>-</b>	<b>143,151</b>	<b>129,927</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>269,544</b>	<b>-</b>	<b>269,544</b>	<b>143,151</b>

The notes form part of these financial statements

RSPCA - ESSEX SOUTH WEST BRANCH

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>CURRENT ASSETS</b>					
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
		<u>271,767</u>	<u>-</u>	<u>271,767</u>	<u>147,802</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(2,223)	-	(2,223)	(4,651)
<b>NET CURRENT ASSETS</b>		<u>269,544</u>	<u>-</u>	<u>269,544</u>	<u>143,151</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>269,544</u>	<u>-</u>	<u>269,544</u>	<u>143,151</u>
<b>NET ASSETS</b>		<u>269,544</u>	<u>-</u>	<u>269,544</u>	<u>143,151</u>
<b>FUNDS</b>					
Unrestricted funds:	7				
General fund				269,544	143,151
<b>TOTAL FUNDS</b>				<u>269,544</u>	<u>143,151</u>

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
	<u>13</u>	<u>-</u>	<u>13</u>	<u>606</u>

### 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,519	-	3,519
<b>Charitable activities</b>			
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
<b>Total</b>	<b>35,103</b>	<b>-</b>	<b>35,103</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable expenditure	19,530	-	19,530
Administration expenditure	2,349	-	2,349
<b>Total</b>	<b>21,879</b>	<b>-</b>	<b>21,879</b>
<b>NET INCOME</b>	<b>13,224</b>	<b>-</b>	<b>13,224</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	129,927	-	129,927
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>143,151</b>	<b>-</b>	<b>143,151</b>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
VAT	1,610	324

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
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 £
<b>Unrestricted funds</b>			
General fund	143,151	126,393	269,544
<b>TOTAL FUNDS</b>	<u>143,151</u>	<u>126,393</u>	<u>269,544</u>

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

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

**Comparatives for movement in funds**

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

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

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

**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.

**RSPCA - ESSEX SOUTH WEST BRANCH**

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

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

This page does not form part of the statutory financial statements

