

**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**

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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.

## RSPCA - ESSEX SOUTH WEST BRANCH

### 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
<b>Total</b>	<b>6</b>	<b>7</b>	<b>118 (25)</b>	<b>108 (17)</b>	<b>5 (4)</b>	<b>1 (2)</b>	<b>6</b>	<b>11</b>

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

RSPCA - ESSEX SOUTH WEST BRANCH

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

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies		127,139	-	127,139	134,580
<b>Charitable activities</b>					
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
<b>Total</b>		<b>165,943</b>	<b>-</b>	<b>165,943</b>	<b>165,089</b>
<b>EXPENDITURE ON:</b>					
<b>Charitable activities</b>					
Direct charitable expenditure		61,888	-	61,888	35,733
Administration expenditure		20,934	-	20,934	2,963
<b>Total</b>		<b>82,822</b>	<b>-</b>	<b>82,822</b>	<b>38,696</b>
<b>NET INCOME</b>		<b>83,121</b>	<b>-</b>	<b>83,121</b>	<b>126,393</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>269,544</b>	<b>-</b>	<b>269,544</b>	<b>143,151</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>352,665</b>	<b>-</b>	<b>352,665</b>	<b>269,544</b>

The notes form part of these financial statements

RSPCA - ESSEX SOUTH WEST BRANCH

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total Funds £
<b>CURRENT ASSETS</b>					
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
		<u>361,446</u>	<u>-</u>	<u>361,446</u>	<u>271,767</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(8,781)	-	(8,781)	(2,223)
<b>NET CURRENT ASSETS</b>		<u>352,665</u>	<u>-</u>	<u>352,665</u>	<u>269,544</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>352,665</u>	<u>-</u>	<u>352,665</u>	<u>269,544</u>
<b>NET ASSETS</b>		<u>352,665</u>	<u>-</u>	<u>352,665</u>	<u>269,544</u>
<b>FUNDS</b>					
Unrestricted funds:	7				
General fund				352,665	269,544
<b>TOTAL FUNDS</b>				<u>352,665</u>	<u>269,544</u>

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
	<u>452</u>	<u>-</u>	<u>452</u>	<u>13</u>

### 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	134,580	-	134,580
<b>Charitable activities</b>			
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
<b>Total</b>	165,089	-	165,089
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct charitable expenditure	35,733	-	35,733
Administration expenditure	2,963	-	2,963
<b>Total</b>	38,696	-	38,696
<b>NET INCOME</b>	126,393	-	126,393
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	143,151	-	143,151
<b>TOTAL FUNDS CARRIED FORWARD</b>	269,544	-	269,544

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
VAT	<u>4,802</u>	<u>1,610</u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accrued expenses and deferred income	<u>8,781</u>	<u>2,223</u>

**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 £
<b>Unrestricted funds</b>			
General fund	269,544	83,121	352,665
<b>TOTAL FUNDS</b>	<u>269,544</u>	<u>83,121</u>	<u>352,665</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	165,943	(82,822)	83,121
<b>TOTAL FUNDS</b>	<u>165,943</u>	<u>(82,822)</u>	<u>83,121</u>

**Comparatives for 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>

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	165,089	(38,696)	126,393
<b>TOTAL FUNDS</b>	<u>165,089</u>	<u>(38,696)</u>	<u>126,393</u>

**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.



**RSPCA - ESSEX SOUTH WEST BRANCH**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,719	5,882
Gift aid	183	155
Legacies	<u>123,237</u>	<u>128,543</u>
	127,139	134,580
<b>Investment income</b>		
NS&I income bonds and bank interest	452	13
<b>Other – rental income</b>		
Sub-let cat pens	-	1,220
<b>Charitable activities</b>		
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	<u>23,218</u>	<u>24,134</u>
	38,352	29,276
<b>Total incoming resources</b>	<u>165,943</u>	<u>165,089</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Society regional contributions	12,128	12,128
Veterinary fees	22,381	5,117
Boarding fees	26,140	18,448
Food, litter, toys, beds etc.	<u>1,239</u>	<u>40</u>
<b>Support costs</b>	61,888	35,733
<b>Other</b>		
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	<u>4,661</u>	<u>1,376</u>
	20,621	2,256
<b>Governance costs</b>		
Independent examination fee	<u>313</u>	<u>707</u>
<b>Total resources expended</b>	<u>82,822</u>	<u>38,696</u>
<b>Net income</b>	<u>83,121</u>	<u>126,393</u>

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

