

ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS WARWICKSHIRE SOUTH AND EAST BRANCH

England & Wales · Charity number 226283

Details

Other names RSPCA WARWICKSHIRE - SOUTH AND EAST BRANCH, RSPCA WARWICKSHIRE SOUTH AND EAST BRANCH

Status Registered

Legal form Other

Registered 1963-11-19

Register [View on the Charity Commission register](#)

Contact

Address R S P C A
48 Regent Street
Leamington Spa
CV32 5EG

Phone 01926428823

Email rspcasouthwarks@aol.com

Activities

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

Activities: The promotion of kindness and prevention of cruelty to animals in the South and East Warwickshire area. This is achieved by providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse.

Classification

- **How:** Provides Services
- **What:** Animals
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** SOUTH AND EAST WARWICKSHIRE.
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£50,298	£274,303	-	-
2023-12-31	£162,348	£187,527	-	-
2022-12-31	£427,073	£304,415	-	-
2021-12-31	£558,650	£394,058	£1,641,494	4
2020-12-31	£43,963	£318,254	-	-

Trustees

Name	Role	Appointed
Amanda Riches		2024-06-29
Anne Brown		2024-06-29
JAYNE ALISON WHIGHAM		
Jean Ash		2019-12-01
MARY LEE WOODWARD		2013-06-11
NITA O'DONNELL		
WENDY SHEAR		

Accounts

REGISTERED CHARITY NUMBER: 226283

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

**HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT**

RSPCA

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for the year ended 31 December 2024**

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RSPCA

REPORT OF THE TRUSTEES for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the branch are to promote the work and objects of the National Society of the RSPCA - to promote kindness or to 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.

The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Branch supports the local inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away. The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.

The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.

Free animal care advice is offered to pet owners.

RSPCA Warwickshire - South and East Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and animal care at the Centre. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

Significant activities

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The principal activity of the charity is the promotion of kindness and prevention of cruelty to animals in the South and East Warwickshire area. This is achieved by providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse. The trustees consider that the charity has achieved its objectives.

The charity continued its principal activities during the year. The shop premises were closed for four months between August and November inclusive, resulting in the income generated during the year to significantly decrease compared to the previous year. There was also a notable fall in donations received. This resulted in a net loss of £191,620 this year. The total net assets similarly decreased to £1,537,185 at the year end. The trustees consider that the charity will pursue its principal activities for the foreseeable future.

Volunteers

The charity benefits from voluntary donated time.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free funds of the charity, at a relatively high level in order to provide sufficient funds to cover operating costs and to respond to public demand as required. The trustees consider that maintaining reserves of around 2 times annual expenditure should achieve this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an unincorporated association set up under a trust deed dated 19 November 1963.

RSPCA

REPORT OF THE TRUSTEES for the year ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and internal control

The board of trustees comprises the officers and management committee, who meet regularly.

The trustees have implemented a formal risk management process to assess business risk and implement risk management strategies. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process, the trustees have reviewed the adequacy of the charity's current internal controls. The trustees are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

Recruitment and appointment of new trustees

New trustees are appointed by the existing trustees by election at the AGM.

Organisational structure

The trustees who have served during the year and since the year end are shown on page 2. The trustees are appointed by the board of trustees and meet 6 weekly to discuss branch funding and activities etc. The branch consists of 7 committee members who are elected on a yearly basis.

Induction and training of new trustees

New trustees are inducted by the existing trustee body and follow Charity Commission guidance as applicable.

Related parties

Other branches of the RSPCA are constituted with different individuals acting as trustees. No transactions are undertaken with different branches. The trustees are considered to be related parties and the transactions the charity has with these are included in the notes to the financial statements.

Risk review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been implemented to mitigate those risks.

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226283

Principal address

48 Regent Street
Leamington Spa
Warwickshire
CV32 5EG

Trustees

Wendy Shear
Jayne Whigham
Alison Hamlin
Nita O'Donnell
Mary Lee Woodward
Amanda Riches
Viola Woodward (resigned 29.6.2024)
Jean Ash
Anne Brown

RSPCA
REPORT OF THE TRUSTEES
for the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

National Westminster Bank Plc
Royal Priors
59 The Parade
Leamington Spa
Warwickshire
CV32 4ZX

Solicitors

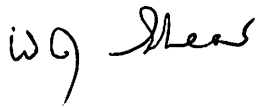
Blythe Liggins
Edmund House
Rugby Road
Leamington Spa
Warwickshire

Investment Managers

Barclays
3rd Floor Tay House
300 Bath Street
Glasgow
G2 4LH

Approved by order of the board of trustees on 13 June 2025 and signed on its behalf by:

Wendy Shear - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA**

Independent examiner's report to the trustees of RSPCA

I report to the charity trustees on my examination of the accounts of RSPCA (the Trust) for the year ended 31 December 2024.

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.



I J Goddard

HB&O Ltd
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

13 June 2025

RSPCA

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	16,458	-	16,458	86,969
Other trading activities	4	29,001	-	29,001	69,435
Investment income	5	4,839	-	4,839	5,944
Total		<u>50,298</u>	<u>-</u>	<u>50,298</u>	<u>162,348</u>
EXPENDITURE ON					
Raising funds		110,889	-	110,889	106,650
Charitable activities	6				
Animal welfare services		119,728	-	119,728	80,877
Other		43,686	-	43,686	-
Total		<u>274,303</u>	<u>-</u>	<u>274,303</u>	<u>187,527</u>
Net gains on investments		32,385	-	32,385	53,896
NET INCOME/(EXPENDITURE)		(191,620)	-	(191,620)	28,717
RECONCILIATION OF FUNDS					
Total funds brought forward		1,728,805	-	1,728,805	1,700,088
TOTAL FUNDS CARRIED FORWARD		<u><u>1,537,185</u></u>	<u><u>-</u></u>	<u><u>1,537,185</u></u>	<u><u>1,728,805</u></u>

The notes form part of these financial statements

RSPCA

BALANCE SHEET
31 December 2024

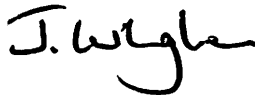
	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	261,438	-	261,438	261,598
Investments	12	898,103	-	898,103	870,784
		<u>1,159,541</u>	<u>-</u>	<u>1,159,541</u>	<u>1,132,382</u>
CURRENT ASSETS					
Debtors	13	307,099	-	307,099	344,884
Cash at bank and in hand		106,772	-	106,772	267,408
		<u>413,871</u>	<u>-</u>	<u>413,871</u>	<u>612,292</u>
CREDITORS					
Amounts falling due within one year	14	(36,227)	-	(36,227)	(15,869)
NET CURRENT ASSETS					
		<u>377,644</u>	<u>-</u>	<u>377,644</u>	<u>596,423</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,537,185</u>	<u>-</u>	<u>1,537,185</u>	<u>1,728,805</u>
NET ASSETS					
		<u>1,537,185</u>	<u>-</u>	<u>1,537,185</u>	<u>1,728,805</u>
FUNDS					
Unrestricted funds	15			1,537,185	1,728,805
TOTAL FUNDS					
				<u>1,537,185</u>	<u>1,728,805</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 June 2025 and were signed on its behalf by:

Wendy Shear - Trustee



Jayne Whigham - Trustee



The notes form part of these financial statements

RSPCA

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024

1. GENERAL INFORMATION

RSPCA Warwickshire - South and East Branch is a charity registered in England and Wales. The charity's registered number and registered office location is included in the reference and administration details section of these financial statements.

2. 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounting policies adopted in the preparation of the financial statements are noted below.

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.

Gifts in kind are included within incoming resources at the market rate at the date of receipt and are also included under the appropriate expenditure heading. Gifts donated for resale constitute numerous low value items and are recognised within incoming resources on sale. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers. Grants are included in the period to which they relate, and are allocated to the fund which is most appropriate for their purpose.

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.

Charitable activities include the costs associated with providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse.

Costs of generating funds comprise those costs directly attributable to operating the shop.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. The costs include costs related to the independent examination of the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and equipment - 15% on reducing balance

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2024

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

All assets costing more than £100 are capitalised. No depreciation is provided on the freehold property as the residual value is considered to materially approximate to the carrying value. As such any charge to depreciation would not accurately reflect any depletion of economic resource.

The trustees assess the property for impairment on an annual basis to ensure this statement remains fair.

Taxation

The charity is exempt from tax on its charitable activities. Irrecoverable VAT elements are charged against the expenditure to which they relate.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable vat

Irrecoverable VAT is charged to the expense heading to which the invoice, on which the VAT is charged, is allocated.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Investments are included at closing mid-market value at the balance sheet date. Any gains or losses on valuation is taken to the Statement of Financial Activities. The investments are classed as current if the intention is to sell the holdings within one year. They are classed as fixed asset investments if the intention is to hold the investments to generate income or capital growth in the long term.

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**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024**

3. DONATIONS AND LEGACIES		2024	2023
		£	£
Donations and collections		686	84,969
Legacies		15,772	2,000
		<u>16,458</u>	<u>86,969</u>
4. OTHER TRADING ACTIVITIES		2024	2023
		£	£
Shop sales		29,001	69,435
		<u>29,001</u>	<u>69,435</u>
5. INVESTMENT INCOME		2024	2023
		£	£
Dividends on investments		2,062	2,022
Bank interest		2,777	3,922
		<u>4,839</u>	<u>5,944</u>
6. CHARITABLE ACTIVITIES COSTS			Direct Costs
			£
Animal welfare services			119,728
			<u>119,728</u>
7. SUPPORT COSTS		Management	Governance costs
		£	£
Other resources expended		(700)	44,386
		<u>(700)</u>	<u>44,386</u>
			Totals
			£
			<u>43,686</u>
Support costs, included in the above, are as follows:		2024	2023
		Other resources expended	Total activities
		£	£
Donation to HO		(700)	-
Independent examiner's fee		2,000	2,000
Legal fees		42,386	-
		<u>43,686</u>	<u>2,000</u>

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	32,101	54,952
Other pension costs	342	524
	<u>32,443</u>	<u>55,476</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Shop and administrative staff	2	3
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	86,969	-	86,969
Other trading activities	69,435	-	69,435
Investment income	5,944	-	5,944
Total	<u>162,348</u>	<u>-</u>	<u>162,348</u>
EXPENDITURE ON			
Raising funds	106,650	-	106,650
Charitable activities			
Animal welfare services	80,877	-	80,877
Total	<u>187,527</u>	<u>-</u>	<u>187,527</u>
Net gains on investments	53,896	-	53,896
NET INCOME	28,717	-	28,717
Transfers between funds	1,000	(1,000)	-
Net movement in funds	<u>29,717</u>	<u>(1,000)</u>	<u>28,717</u>

RSPCA

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,699,088	1,000	1,700,088
TOTAL FUNDS CARRIED FORWARD	<u>1,728,805</u>	<u>-</u>	<u>1,728,805</u>
 11. TANGIBLE FIXED ASSETS			
	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	<u>260,529</u>	<u>14,922</u>	<u>275,451</u>
DEPRECIATION			
At 1 January 2024	-	13,853	13,853
Charge for year	-	160	160
At 31 December 2024	<u>-</u>	<u>14,013</u>	<u>14,013</u>
NET BOOK VALUE			
At 31 December 2024	<u>260,529</u>	<u>909</u>	<u>261,438</u>
At 31 December 2023	<u>260,529</u>	<u>1,069</u>	<u>261,598</u>
 12. FIXED ASSET INVESTMENTS			
			Listed investments £
MARKET VALUE			
At 1 January 2024			870,784
Revaluations			<u>27,319</u>
At 31 December 2024			<u>898,103</u>
NET BOOK VALUE			
At 31 December 2024			<u>898,103</u>
At 31 December 2023			<u>870,784</u>

There were no investment assets outside the UK.

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

12. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2024 is represented by:

	Listed investments
	£
Valuation in 2023	870,784
Valuation in 2024	27,319
	<u>898,103</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	29,494	22,520
Other debtors	274,972	280,572
VAT	2,633	37,542
Prepayments and accrued income	-	4,250
	<u>307,099</u>	<u>344,884</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accruals and trade creditors	24,868	4,789
Wages creditor	1,361	1,570
Social security and other taxes	9,984	9,437
Pension creditor	14	73
	<u>36,227</u>	<u>15,869</u>

15. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At
	£	£	31.12.24
			£
Unrestricted funds			
General fund	1,728,805	(191,620)	1,537,185
	<u>1,728,805</u>	<u>(191,620)</u>	<u>1,537,185</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	50,298	(274,303)	32,385	(191,620)
	<u>50,298</u>	<u>(274,303)</u>	<u>32,385</u>	<u>(191,620)</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	1,699,088	28,717	1,000	1,728,805
Restricted funds				
Roof fund	1,000	-	(1,000)	-
TOTAL FUNDS	<u>1,700,088</u>	<u>28,717</u>	<u>-</u>	<u>1,728,805</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	162,348	(187,527)	53,896	28,717
TOTAL FUNDS	<u>162,348</u>	<u>(187,527)</u>	<u>53,896</u>	<u>28,717</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	1,699,088	(162,903)	1,000	1,537,185
Restricted funds				
Roof fund	1,000	-	(1,000)	-
TOTAL FUNDS	<u>1,700,088</u>	<u>(162,903)</u>	<u>-</u>	<u>1,537,185</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	212,646	(461,830)	86,281	(162,903)
TOTAL FUNDS	<u>212,646</u>	<u>(461,830)</u>	<u>86,281</u>	<u>(162,903)</u>

RSPCA

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2024**

15. MOVEMENT IN FUNDS - continued

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined pension contribution scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £342 (2023- £524).

Included within creditors is a balance due to pension providers of £14 (2023 - £73) representing contributions owed to the funds.

17. RELATED PARTY DISCLOSURES

The Trustees are considered to be key management. Their remuneration is included in the notes above.

Accounts

REGISTERED CHARITY NUMBER: 226283

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
RSPCA**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

RSPCA

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for the year ended 31 December 2023**

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RSPCA

REPORT OF THE TRUSTEES for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the branch are to promote the work and objects of the National Society of the RSPCA - to promote kindness or to 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.

The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Branch supports the local inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away. The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.

The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.

Free animal care advice is offered to pet owners.

RSPCA Warwickshire - South and East Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and animal care at the Centre. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

Significant activities

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The principal activity of the charity is the promotion of kindness and prevention of cruelty to animals in the South and East Warwickshire area. This is achieved by providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse. The trustees consider that the charity has achieved its objectives.

The charity continued its principal activities during the year. The income generated during the year decreased compared to the previous year due to a fall in both legacies and donations received. This resulted in a net gain of £28,717 this year. The total net assets increased to £1,728,805 at the year end. The trustees consider that the charity will pursue its principal activities for the foreseeable future.

Volunteers

The charity benefits from voluntary donated time.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free funds of the charity, at a relatively high level in order to provide sufficient funds to cover operating costs and to respond to public demand as required. The trustees consider that maintaining reserves of around 2 times annual expenditure should achieve this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an unincorporated association set up under a trust deed dated 19 November 1963.

RSPCA

REPORT OF THE TRUSTEES for the year ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and internal control

The board of trustees comprises the officers and management committee, who meet regularly.

The trustees have implemented a formal risk management process to assess business risk and implement risk management strategies. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process, the trustees have reviewed the adequacy of the charity's current internal controls. The trustees are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

Recruitment and appointment of new trustees

New trustees are appointed by the existing trustees by election at the AGM.

Organisational structure

The trustees who have served during the year and since the year end are shown on page 2. The trustees are appointed by the board of trustees and meet 6 weekly to discuss branch funding and activities etc. The branch consists of 7 committee members who are elected on a yearly basis.

Induction and training of new trustees

New trustees are inducted by the existing trustee body and follow Charity Commission guidance as applicable.

Related parties

Other branches of the RSPCA are constituted with different individuals acting as trustees. No transactions are undertaken with different branches. The trustees are considered to be related parties and the transactions the charity has with these are included in the notes to the financial statements.

Risk review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been implemented to mitigate those risks.

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226283

Principal address

48 Regent Street
Leamington Spa
Warwickshire
CV32 5EG

Trustees

Wendy Shear
Jayne Whigham
Alison Hamlin
Nita O'Donnell
Mary Lee Woodward
Amanda Cousins
Viola Woodward
Jean Ash
Anne Brown

RSPCA

**REPORT OF THE TRUSTEES
for the year ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

National Westminster Bank Plc
Royal Priors
59 The Parade
Leamington Spa
Warwickshire
CV32 4ZX

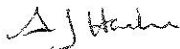
Solicitors

Blythe Liggins
Edmund House
Rugby Road
Leamington Spa
Warwickshire

Investment Managers

Barclays
3rd Floor Tay House
300 Bath Street
Glasgow
G2 4LH

Approved by order of the board of trustees on 24 June 2024 and signed on its behalf by:



Alison Hamlin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA**

Independent examiner's report to the trustees of RSPCA

I report to the charity trustees on my examination of the accounts of RSPCA (the Trust) for the year ended 31 December 2023.

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.



I J Goddard

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

24 June 2024

RSPCA

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023

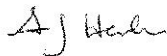
	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	86,969	-	86,969	352,338
Other trading activities	4	69,435	-	69,435	70,145
Investment income	5	<u>5,944</u>	-	<u>5,944</u>	<u>4,590</u>
Total		<u>162,348</u>	-	<u>162,348</u>	<u>427,073</u>
EXPENDITURE ON					
Raising funds	6	108,650	-	108,650	245,862
Charitable activities	7				
Animal welfare services		<u>78,877</u>	-	<u>78,877</u>	<u>58,553</u>
Total		<u>187,527</u>	-	<u>187,527</u>	<u>304,415</u>
Net gains/(losses) on investments		<u>53,896</u>	-	<u>53,896</u>	<u>(64,064)</u>
NET INCOME		28,717	-	28,717	58,594
Transfers between funds	16	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds		29,717	(1,000)	28,717	58,594
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,699,088</u>	<u>1,000</u>	<u>1,700,088</u>	<u>1,641,494</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,728,805</u>	<u>-</u>	<u>1,728,805</u>	<u>1,700,088</u>

The notes form part of these financial statements

RSPCA
BALANCE SHEET
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	261,598	-	261,598	261,787
Investments	13	<u>870,784</u>	<u>-</u>	<u>870,784</u>	<u>799,681</u>
		1,132,382	-	1,132,382	1,061,468
CURRENT ASSETS					
Debtors	14	344,884	-	344,884	364,628
Cash at bank and in hand		<u>267,408</u>	<u>-</u>	<u>267,408</u>	<u>288,853</u>
		612,292	-	612,292	653,481
CREDITORS					
Amounts falling due within one year	15	(15,869)	-	(15,869)	(14,861)
NET CURRENT ASSETS					
		<u>596,423</u>	<u>-</u>	<u>596,423</u>	<u>638,620</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,728,805</u>	<u>-</u>	<u>1,728,805</u>	<u>1,700,088</u>
NET ASSETS					
		<u>1,728,805</u>	<u>-</u>	<u>1,728,805</u>	<u>1,700,088</u>
FUNDS					
Unrestricted funds	16			1,728,805	1,699,088
Restricted funds				<u>-</u>	<u>1,000</u>
TOTAL FUNDS					
				<u>1,728,805</u>	<u>1,700,088</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2024 and were signed on its behalf by:



Alison Hamlin - Trustee



Jayne Whigham - Trustee

The notes form part of these financial statements

RSPCA

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

1. GENERAL INFORMATION

RSPCA Warwickshire - South and East Branch is a charity registered in England and Wales. The charity's registered number and registered office location is included in the reference and administration details section of these financial statements.

2. 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounting policies adopted in the preparation of the financial statements are noted below.

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.

Gifts in kind are included within incoming resources at the market rate at the date of receipt and are also included under the appropriate expenditure heading. Gifts donated for resale constitute numerous low value items and are recognised within incoming resources on sale. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers. Grants are included in the period to which they relate and are allocated to the fund which is most appropriate for their purpose.

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.

Charitable activities include the costs associated with providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse.

Costs of generating funds comprise those costs directly attributable to operating the shop.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. The costs include costs related to the independent examination of the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and equipment - 15% on reducing balance

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2023

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

All assets costing more than £100 are capitalised. No depreciation is provided on the freehold property as the residual value is considered to materially approximate to the carrying value. As such any charge to depreciation would not accurately reflect any depletion of economic resource.

The trustees assess the property for impairment on an annual basis to ensure this statement remains fair.

Taxation

The charity is exempt from tax on its charitable activities. Irrecoverable VAT elements are charged against the expenditure to which they relate.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable vat

Irrecoverable VAT is charged to the expense heading to which the invoice, on which the VAT is charged, is allocated.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Investments are included at closing mid-market value at the balance sheet date. Any gains or losses on valuation is taken to the Statement of Financial Activities. The investments are classed as current if the intention is to sell the holdings within one year. They are classed as fixed asset investments if the intention is to hold the investments to generate income or capital growth in the long term.

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

3.	DONATIONS AND LEGACIES	2023	2022
		£	£
	Donations and collections	84,969	17,659
	Legacies	<u>2,000</u>	<u>334,679</u>
		<u>86,969</u>	<u>352,338</u>
4.	OTHER TRADING ACTIVITIES	2023	2022
		£	£
	Shop sales	<u>69,435</u>	<u>70,145</u>
5.	INVESTMENT INCOME	2023	2022
		£	£
	Dividends on investments	2,022	3,814
	Bank interest	<u>3,922</u>	<u>776</u>
		<u>5,944</u>	<u>4,590</u>
6.	RAISING FUNDS		
	Raising donations and legacies	2023	2022
		£	£
	Staff costs	55,476	62,211
	Rent and service charges	21,382	20,673
	Rates and water	1,139	3,380
	Insurance	635	790
	Light and heat	5,110	2,559
	General expenses	1,162	1,186
	Worcester branch donation	1,000	134,500
	Postage, stationery and advertising	574	520
	Repairs and maintenance	1,815	2,210
	Cleaning	2,159	2,327
	Bookkeeping re payroll, VAT etc	3,565	2,301
	Travel	1,183	1,492
	Professional fees - investment management fees	9,403	8,588
	Bank and credit card charges	1,858	1,693
	Depreciation	189	222
	Support costs	<u>2,000</u>	<u>1,210</u>
		<u>108,650</u>	<u>245,862</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

6. RAISING FUNDS - continued

Other trading activities

	2023	2022
	£	£
Support costs	<u>2,000</u>	<u>1,210</u>
Aggregate amounts	<u>108,650</u>	<u>245,862</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £
Animal welfare services	<u>78,877</u>

8. SUPPORT COSTS

	Governance costs £
Other trading activities	<u>2,000</u>

Support costs, included in the above, are as follows:

	2023	2022
	Other trading activities £	Total activities £
Donation to HO	-	(790)
Independent examiner's fee	<u>2,000</u>	<u>2,000</u>
	<u>2,000</u>	<u>1,210</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

RSPCA

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023**

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	54,952	61,606
Other pension costs	<u>524</u>	<u>605</u>
	<u>55,476</u>	<u>62,211</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Shop and administrative staff	<u><u>3</u></u>	<u><u>3</u></u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	352,338	-	352,338
Other trading activities	70,145	-	70,145
Investment income	<u>4,590</u>	<u>-</u>	<u>4,590</u>
Total	<u>427,073</u>	<u>-</u>	<u>427,073</u>
EXPENDITURE ON			
Raising funds	245,862	-	245,862
Charitable activities			
Animal welfare services	<u>58,553</u>	<u>-</u>	<u>58,553</u>
Total	<u>304,415</u>	<u>-</u>	<u>304,415</u>
Net gains/(losses) on investments	<u>(64,064)</u>	<u>-</u>	<u>(64,064)</u>
NET INCOME	58,594	-	58,594
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,640,494</u>	<u>1,000</u>	<u>1,641,494</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,699,088</u>	<u>1,000</u>	<u>1,700,088</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

12. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 January 2023 and 31 December 2023	<u>260,529</u>	<u>14,922</u>	<u>275,451</u>
DEPRECIATION			
At 1 January 2023	-	13,664	13,664
Charge for year	-	<u>189</u>	<u>189</u>
At 31 December 2023	-	<u>13,853</u>	<u>13,853</u>
NET BOOK VALUE			
At 31 December 2023	<u>260,529</u>	<u>1,069</u>	<u>261,598</u>
At 31 December 2022	<u>260,529</u>	<u>1,258</u>	<u>261,787</u>

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2023	799,681
Revaluations	<u>71,103</u>
At 31 December 2023	<u>870,784</u>
NET BOOK VALUE	
At 31 December 2023	<u>870,784</u>
At 31 December 2022	<u>799,681</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2023	<u>870,784</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Trade debtors	22,520	46,912
Other debtors	280,572	278,172
VAT	37,542	35,294
Prepayments and accrued income	<u>4,250</u>	<u>4,250</u>
	<u>344,884</u>	<u>364,628</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Accruals and trade creditors	4,789	10,336
Wages creditor	1,570	-
Social security and other taxes	9,437	4,389
Pension creditor	<u>73</u>	<u>136</u>
	<u>15,869</u>	<u>14,861</u>

16. MOVEMENT IN FUNDS				
	At 1.1.23	Net movement	Transfers	At
	£	in funds	between	31.12.23
		£	funds	£
Unrestricted funds				
General fund	1,699,088	28,717	1,000	1,728,805
Restricted funds				
Roof fund	1,000	-	(1,000)	-
	<u>1,700,088</u>	<u>28,717</u>	<u>-</u>	<u>1,728,805</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	162,348	(187,527)	53,896	28,717
	<u>162,348</u>	<u>(187,527)</u>	<u>53,896</u>	<u>28,717</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,640,494	58,594	1,699,088
Restricted funds			
Roof fund	1,000	-	1,000
TOTAL FUNDS	<u>1,641,494</u>	<u>58,594</u>	<u>1,700,088</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	427,073	(304,415)	(64,064)	58,594
TOTAL FUNDS	<u>427,073</u>	<u>(304,415)</u>	<u>(64,064)</u>	<u>58,594</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	1,640,494	87,311	1,000	1,728,805
Restricted funds				
Roof fund	1,000	-	(1,000)	-
TOTAL FUNDS	<u>1,641,494</u>	<u>87,311</u>	<u>-</u>	<u>1,728,805</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2023

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	589,421	(491,942)	(10,168)	87,311
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>589,421</u>	<u>(491,942)</u>	<u>(10,168)</u>	<u>87,311</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined pension contribution scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £524 (2022- £605).

Included within creditors is a balance due to pension providers of £73 (2022 - £136) representing contributions owed to the funds.

18. RELATED PARTY DISCLOSURES

The Trustees are considered to be key management. Their remuneration is included in the notes above.

Accounts



REGISTERED CHARITY NUMBER: 226283

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
RSPCA**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

RSPCA

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for the year ended 31 December 2022**

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RSPCA

REPORT OF THE TRUSTEES for the year ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the branch are to promote the work and objects of the National Society of the RSPCA - to promote kindness or to 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.

The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Branch supports the local inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away. The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.

The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.

Free animal care advice is offered to pet owners.

RSPCA Warwickshire - South and East Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and animal care at the Centre. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

Significant activities

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The principal activity of the charity is the promotion of kindness and prevention of cruelty to animals in the South and East Warwickshire area. This is achieved by providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse. The trustees consider that the charity has achieved its objectives.

The charity continued its principal activities during the year. The income generated during the year decreased compared to the previous year due to a fall in both legacies and donations received. This resulted in a net gain of £58,594 this year. The total net assets increased to £1,700,088 at the year end. The trustees consider that the charity will pursue its principal activities for the foreseeable future.

Volunteers

The charity benefits from voluntary donated time.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free funds of the charity, at a relatively high level in order to provide sufficient funds to cover operating costs and to respond to public demand as required. The trustees consider that maintaining reserves of around 2 times annual expenditure should achieve this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an unincorporated association set up under a trust deed dated 19 November 1963.

RSPCA

REPORT OF THE TRUSTEES for the year ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and internal control

The board of trustees comprises the officers and management committee, who meet regularly.

The trustees have implemented a formal risk management process to assess business risk and implement risk management strategies. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process, the trustees have reviewed the adequacy of the charity's current internal controls. The trustees are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

Recruitment and appointment of new trustees

New trustees are appointed by the existing trustees by election at the AGM.

Organisational structure

The trustees who have served during the year and since the year end are shown on page 2. The trustees are appointed by the board of trustees and meet 6 weekly to discuss branch funding and activities etc. The branch consists of 7 committee members who are elected on a yearly basis.

Induction and training of new trustees

New trustees are inducted by the existing trustee body and follow Charity Commission guidance as applicable.

Related parties

Other branches of the RSPCA are constituted with different individuals acting as trustees. No transactions are undertaken with different branches. The trustees are considered to be related parties and the transactions the charity has with these are included in the notes to the financial statements.

Risk review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been implemented to mitigate those risks.

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226283

Principal address

48 Regent Street
Leamington Spa
Warwickshire
CV32 5EG

Trustees

Wendy Shear
Jayne Whigham
Alison Hamlin
Nita O'Donnell
Mary Lee Woodward
Amanda Cousins
Viola Woodward
Jean Ash

RSPCA

**REPORT OF THE TRUSTEES
for the year ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

National Westminster Bank Plc
Royal Priors
59 The Parade
Leamington Spa
Warwickshire
CV32 4ZX

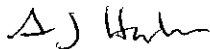
Solicitors

Blythe Liggins
Edmund House
Rugby Road
Leamington Spa
Warwickshire

Investment Managers

Barclays
3rd Floor Tay House
300 Bath Street
Glasgow
G2 4LH

Approved by order of the board of trustees on 16 May 2023 and signed on its behalf by:



Alison Hamlin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA**

Independent examiner's report to the trustees of RSPCA

I report to the charity trustees on my examination of the accounts of RSPCA (the Trust) for the year ended 31 December 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.



I J Goddard

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

16 May 2023

RSPCA

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	352,338	-	352,338	519,722
Other trading activities	4	70,145	-	70,145	37,265
Investment income	5	<u>4,590</u>	<u>-</u>	<u>4,590</u>	<u>1,803</u>
Total		<u>427,073</u>	<u>-</u>	<u>427,073</u>	<u>558,790</u>
EXPENDITURE ON					
Raising funds	6	245,862	-	245,862	336,046
Charitable activities	7				
Animal welfare services		58,553	-	58,553	64,009
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,857)</u>
Total		<u>304,415</u>	<u>-</u>	<u>304,415</u>	<u>394,198</u>
Net gains/(losses) on investments		<u>(64,064)</u>	<u>-</u>	<u>(64,064)</u>	<u>6,689</u>
NET INCOME		58,594	-	58,594	171,281
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,640,494</u>	<u>1,000</u>	<u>1,641,494</u>	<u>1,470,213</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,699,088</u>	<u>1,000</u>	<u>1,700,088</u>	<u>1,641,494</u>

The notes form part of these financial statements

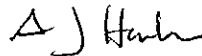
RSPCA

BALANCE SHEET
31 December 2022

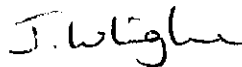
	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	261,787	-	261,787	251,538
Investments	13	<u>799,681</u>	-	<u>799,681</u>	<u>46,969</u>
		1,061,468	-	1,061,468	298,507
CURRENT ASSETS					
Debtors	14	364,628	-	364,628	326,880
Cash at bank and in hand		<u>287,853</u>	<u>1,000</u>	<u>288,853</u>	<u>1,032,551</u>
		652,481	1,000	653,481	1,359,431
CREDITORS					
Amounts falling due within one year	15	(14,861)	-	(14,861)	(16,444)
		<u>637,620</u>	<u>1,000</u>	<u>638,620</u>	<u>1,342,987</u>
NET CURRENT ASSETS					
		<u>637,620</u>	<u>1,000</u>	<u>638,620</u>	<u>1,342,987</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,699,088</u>	<u>1,000</u>	<u>1,700,088</u>	<u>1,641,494</u>
NET ASSETS					
		<u>1,699,088</u>	<u>1,000</u>	<u>1,700,088</u>	<u>1,641,494</u>
FUNDS					
	16				
Unrestricted funds				1,699,088	1,640,494
Restricted funds				<u>1,000</u>	<u>1,000</u>
TOTAL FUNDS					
				<u>1,700,088</u>	<u>1,641,494</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2023 and were signed on its behalf by:

Alison Hamlin - Trustee



Jayne Whigham - Trustee



The notes form part of these financial statements

RSPCA

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2022

1. GENERAL INFORMATION

RSPCA Warwickshire - South and East Branch is a charity registered in England and Wales. The charity's registered number and registered office location is included in the reference and administration details section of these financial statements.

2. 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounting policies adopted in the preparation of the financial statements are noted below.

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.

Gifts in kind are included within incoming resources at the market rate at the date of receipt and are also included under the appropriate expenditure heading. Gifts donated for resale constitute numerous low value items and are recognised within incoming resources on sale. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers. Grants are included in the period to which they relate, and are allocated to the fund which is most appropriate for their purpose.

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.

Charitable activities include the costs associated with providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse.

Costs of generating funds comprise those costs directly attributable to operating the shop.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. The costs include costs related to the independent examination of the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and equipment - 15% on reducing balance

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2022

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

All assets costing more than £100 are capitalised. No depreciation is provided on the freehold property as the residual value is considered to materially approximate to the carrying value. As such any charge to depreciation would not accurately reflect any depletion of economic resource.

The trustees assess the property for impairment on an annual basis to ensure this statement remains fair.

Taxation

The charity is exempt from tax on its charitable activities. Irrecoverable VAT elements are charged against the expenditure to which they relate.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable vat

Irrecoverable VAT is charged to the expense heading to which the invoice, on which the VAT is charged, is allocated.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Investments are included at closing mid-market value at the balance sheet date. Any gains or losses on valuation is taken to the Statement of Financial Activities. The investments are classed as current if the intention is to sell the holdings within one year. They are classed as fixed asset investments if the intention is to hold the investments to generate income or capital growth in the long term.

RSPCA

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

3. DONATIONS AND LEGACIES	2022	2021
	£	£
Donations and collections	17,659	31,820
Legacies	<u>334,679</u>	<u>487,902</u>
	<u>352,338</u>	<u>519,722</u>
 4. OTHER TRADING ACTIVITIES	 2022	 2021
	£	£
Shop sales	<u>70,145</u>	<u>37,265</u>
 5. INVESTMENT INCOME	 2022	 2021
	£	£
Dividends on investments	3,814	1,692
Bank interest	<u>776</u>	<u>111</u>
	<u>4,590</u>	<u>1,803</u>
 6. RAISING FUNDS		
Raising donations and legacies	2022	2021
	£	£
Staff costs	62,211	50,003
Rent and service charges	20,673	18,420
Rates and water	3,380	2,148
Insurance	790	701
Light and heat	2,559	1,502
General expenses	1,186	439
Worcester branch donation	134,500	250,000
Postage, stationery and advertising	520	522
Repairs and maintenance	2,210	2,294
Cleaning	2,327	1,402
Book keeping re payroll, VAT etc	2,301	2,858
Travel	1,492	1,072
Professional fees - investment management fees	8,588	62
Bank and credit card charges	1,693	1,494
Depreciation	222	59
Support costs	<u>1,210</u>	<u>3,070</u>
	<u>245,862</u>	<u>336,046</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

6. RAISING FUNDS - continued

Other trading activities

	2022	2021
	£	£
Support costs	<u>1,210</u>	<u>3,070</u>

Investment management costs

Aggregate amounts	<u>245,862</u>	<u>336,046</u>
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7. CHARITABLE ACTIVITIES COSTS

		Direct Costs
		£
Animal welfare services		<u>58,553</u>

8. SUPPORT COSTS

Support costs, included in the above, are as follows:

		2022	2021
	Raising donations and legacies	Other trading activities	Total activities
	£	£	£
Donation to HO	-	(790)	1,069
Independent examiner's fee	-	2,000	2,001
	<u>-</u>	<u>1,210</u>	<u>3,070</u>

RSPCA

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

9. 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.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	61,606	49,471
Other pension costs	<u>605</u>	<u>532</u>
	<u>62,211</u>	<u>50,003</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Shop and administrative staff	<u>3</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	519,722	-	519,722
Other trading activities	37,265	-	37,265
Investment income	<u>1,803</u>	<u>-</u>	<u>1,803</u>
Total	<u>558,790</u>	<u>-</u>	<u>558,790</u>
EXPENDITURE ON			
Raising funds	336,046	-	336,046
Charitable activities			
Animal welfare services	64,009	-	64,009
Other	<u>(5,857)</u>	<u>-</u>	<u>(5,857)</u>
Total	<u>394,198</u>	<u>-</u>	<u>394,198</u>
Net gains on investments	<u>6,689</u>	<u>-</u>	<u>6,689</u>
NET INCOME	171,281	-	171,281
RECONCILIATION OF FUNDS			
Total funds brought forward	1,469,213	1,000	1,470,213

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>1,640,494</u>	<u>1,000</u>	<u>1,641,494</u>
12. TANGIBLE FIXED ASSETS			
	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 January 2022	251,204	13,776	264,980
Additions	<u>9,325</u>	<u>1,146</u>	<u>10,471</u>
At 31 December 2022	<u>260,529</u>	<u>14,922</u>	<u>275,451</u>
DEPRECIATION			
At 1 January 2022	-	13,442	13,442
Charge for year	<u>-</u>	<u>222</u>	<u>222</u>
At 31 December 2022	<u>-</u>	<u>13,664</u>	<u>13,664</u>
NET BOOK VALUE			
At 31 December 2022	<u>260,529</u>	<u>1,258</u>	<u>261,787</u>
At 31 December 2021	<u>251,204</u>	<u>334</u>	<u>251,538</u>
13. FIXED ASSET INVESTMENTS			
			Listed investments £
MARKET VALUE			
At 1 January 2022			46,969
Additions			850,000
Revaluations			<u>(97,288)</u>
At 31 December 2022			<u>799,681</u>
NET BOOK VALUE			
At 31 December 2022			<u>799,681</u>
At 31 December 2021			<u>46,969</u>
There were no investment assets outside the UK.			
Cost or valuation at 31 December 2022 is represented by:			
			Listed investments £
Valuation in 2022			<u>799,681</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	46,912	9,906
Other debtors	278,172	279,172
VAT	35,294	32,702
Prepayments and accrued income	4,250	5,100
	<u>364,628</u>	<u>326,880</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and trade creditors	10,336	12,508
Wages creditor	-	1,314
Social security and other taxes	4,389	2,608
Pension creditor	136	14
	<u>14,861</u>	<u>16,444</u>

16. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	1,640,494	58,594	1,699,088
Restricted funds			
Roof fund	1,000	-	1,000
	<u>1,641,494</u>	<u>58,594</u>	<u>1,700,088</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	427,073	(304,415)	(64,064)	58,594
	<u>427,073</u>	<u>(304,415)</u>	<u>(64,064)</u>	<u>58,594</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,469,213	171,281	1,640,494
Restricted funds			
Roof fund	1,000	-	1,000
TOTAL FUNDS	<u>1,470,213</u>	<u>171,281</u>	<u>1,641,494</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	558,790	(394,198)	6,689	171,281
TOTAL FUNDS	<u>558,790</u>	<u>(394,198)</u>	<u>6,689</u>	<u>171,281</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	1,469,213	229,875	1,699,088
Restricted funds			
Roof fund	1,000	-	1,000
TOTAL FUNDS	<u>1,470,213</u>	<u>229,875</u>	<u>1,700,088</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	985,863	(698,613)	(57,375)	229,875
TOTAL FUNDS	<u>985,863</u>	<u>(698,613)</u>	<u>(57,375)</u>	<u>229,875</u>

RSPCA

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

16. MOVEMENT IN FUNDS - continued

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined pension contribution scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £605 (2021 - £532).

Included within creditors is a balance due to pension providers of £136 (2021 - £14) representing contributions owed to the funds.

18. RELATED PARTY DISCLOSURES

The Trustees are considered to be key management. Their remuneration is included in the notes above.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
RSPCA**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

RSPCA

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for the year ended 31 December 2021**

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Balance Sheet	6
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Detailed Statement of Financial Activities	16 to 17

RSPCA

REPORT OF THE TRUSTEES for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the branch are to promote the work and objects of the National Society of the RSPCA - to promote kindness or to 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.

The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Branch supports the local inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away. The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.

The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.

Free animal care advice is offered to pet owners.

RSPCA Warwickshire - South and East Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and animal care at the Centre. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

Significant activities

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The principal activity of the charity is the promotion of kindness and prevention of cruelty to animals in the South and East Warwickshire area. This is achieved by providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse. The trustees consider that the charity has achieved its objectives.

The charity continued its principal activities during the year. The income generated during the year increased compared to the previous year which had been affected by COVID closures. The charity received a large legacy amounting to £487,902 resulting in a net increase in incoming resources from 2020. This amounted to a net gain of £171,281 this year. The total net assets amounted to £1,641,494 at the year end. The trustees consider that the charity will pursue its principal activities for the foreseeable future.

Volunteers

The charity benefits from voluntary donated time.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free funds of the charity, at a relatively high level in order to provide sufficient funds to cover operating costs and to respond to public demand as required. The trustees consider that maintaining reserves of around 2 times annual expenditure should achieve this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an unincorporated association set up under a trust deed dated 19 November 1963.

RSPCA

REPORT OF THE TRUSTEES for the year ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and internal control

The board of trustees comprises the officers and management committee, who meet regularly.

The trustees have implemented a formal risk management process to assess business risk and implement risk management strategies. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process, the trustees have reviewed the adequacy of the charity's current internal controls. The trustees are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

Recruitment and appointment of new trustees

New trustees are appointed by the existing trustees by election at the AGM.

Organisational structure

The trustees who have served during the year and since the year end are shown on page 2. The trustees are appointed by the board of trustees and meet 6 weekly to discuss branch funding and activities etc. The branch consists of 7 committee members who are elected on a yearly basis.

Induction and training of new trustees

New trustees are inducted by the existing trustee body and follow Charity Commission guidance as applicable.

Related parties

Other branches of the RSPCA are constituted with different individuals acting as trustees. No transactions are undertaken with different branches. The trustees are considered to be related parties and the transactions the charity has with these are included in the notes to the financial statements.

Risk review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been implemented to mitigate those risks.

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226283

Principal address

48 Regent Street
Leamington Spa
Warwickshire
CV32 5EG

Trustees

Wendy Shear
Jayne Whigham
Alison Hamlin
Nita O'Donnell
Mary Lee Woodward
Amanda Cousins
Viola Woodward
Jean Ash

RSPCA

**REPORT OF THE TRUSTEES
for the year ended 31 December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

National Westminster Bank Plc
Royal Priors
59 The Parade
Leamington Spa
Warwickshire
CV32 4ZX

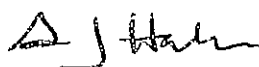
Solicitors

Blythe Liggins
Edmund House
Rugby Road
Leamington Spa
Warwickshire

Investment Managers

Barclays
3rd Floor Tay House
300 Bath Street
Glasgow
G2 4LH

Approved by order of the board of trustees on 19 May 2022 and signed on its behalf by:



Alison Hamlin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA**

Independent examiner's report to the trustees of RSPCA

I report to the charity trustees on my examination of the accounts of RSPCA (the Trust) for the year ended 31 December 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA CTA which is one of the listed bodies.

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.



I J Goddard
FCA CTA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

19 May 2022

RSPCA

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021

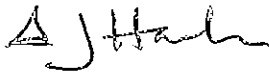
	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	519,722	-	519,722	904
Other trading activities	4	37,265	-	37,265	22,038
Investment income	5	1,803	-	1,803	2,428
Other income	6	(140)	-	(140)	18,593
Total		558,650	-	558,650	43,963
EXPENDITURE ON					
Raising funds	7	331,625	-	331,625	222,926
Charitable activities					
Animal welfare services	8	68,290	-	68,290	95,328
Other		(5,857)	-	(5,857)	-
Total		394,058	-	394,058	318,254
Net gains/(losses) on investments		6,689	-	6,689	(4,681)
NET INCOME/(EXPENDITURE)		171,281	-	171,281	(278,972)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,469,213	1,000	1,470,213	1,749,185
TOTAL FUNDS CARRIED FORWARD		1,640,494	1,000	1,641,494	1,470,213

RSPCA

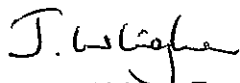
BALANCE SHEET
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	251,538	-	251,538	141,332
Investments	14	<u>46,969</u>	-	<u>46,969</u>	<u>40,280</u>
		298,507	-	298,507	181,612
CURRENT ASSETS					
Debtors	15	326,880	-	326,880	294,857
Cash at bank and in hand		<u>1,031,551</u>	<u>1,000</u>	<u>1,032,551</u>	<u>1,001,965</u>
		1,358,431	1,000	1,359,431	1,296,822
CREDITORS					
Amounts falling due within one year	16	(16,444)	-	(16,444)	(8,221)
		<u>1,341,987</u>	<u>1,000</u>	<u>1,342,987</u>	<u>1,288,601</u>
NET CURRENT ASSETS					
		1,640,494	1,000	1,641,494	1,470,213
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>1,640,494</u>	<u>1,000</u>	<u>1,641,494</u>	<u>1,470,213</u>
NET ASSETS					
FUNDS					
Unrestricted funds	17			1,640,494	1,469,213
Restricted funds				<u>1,000</u>	<u>1,000</u>
TOTAL FUNDS				<u>1,641,494</u>	<u>1,470,213</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 May 2022 and were signed on its behalf by:



Alison Hamlin - Trustee



Jayne Whigham - Trustee

The notes form part of these financial statements

RSPCA

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

1. GENERAL INFORMATION

RSPCA Warwickshire - South and East Branch is a charity registered in England and Wales. The charity's registered number and registered office location is included in the reference and administration details section of these financial statements.

2. 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounting policies adopted in the preparation of the financial statements are noted below.

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.

Gifts in kind are included within incoming resources at the market rate at the date of receipt and are also included under the appropriate expenditure heading. Gifts donated for resale constitute numerous low value items and are recognised within incoming resources on sale. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers. Grants are included in the period to which they relate, and are allocated to the fund which is most appropriate for their purpose.

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.

Charitable activities include the costs associated with providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse.

Costs of generating funds comprise those costs directly attributable to operating the shop.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. The costs include costs related to the independent examination of the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and equipment - 15% on reducing balance

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2021

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

All assets costing more than £100 are capitalised. No depreciation is provided on the freehold property as the residual value is considered to materially approximate to the carrying value. As such any charge to depreciation would not accurately reflect any depletion of economic resource.

The trustees assess the property for impairment on an annual basis to ensure this statement remains fair.

Taxation

The charity is exempt from tax on its charitable activities. Irrecoverable VAT elements are charged against the expenditure to which they relate.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable vat

Irrecoverable VAT is charged to the expense heading to which the invoice, on which the VAT is charged, is allocated.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Investments are included at closing mid-market value at the balance sheet date. Any gains or losses on valuation is taken to the Statement of Financial Activities. The investments are classed as current if the intention is to sell the holdings within one year. They are classed as fixed asset investments if the intention is to hold the investments to generate income or capital growth in the long term.

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

3.	DONATIONS AND LEGACIES	2021 £	2020 £
	Donations and collections	31,820	904
	Legacies	<u>487,902</u>	<u>-</u>
		<u>519,722</u>	<u>904</u>
4.	OTHER TRADING ACTIVITIES	2021 £	2020 £
	Shop sales	<u>37,265</u>	<u>22,038</u>
5.	INVESTMENT INCOME	2021 £	2020 £
	Dividends on investments	1,692	1,720
	Bank interest	<u>111</u>	<u>708</u>
		<u>1,803</u>	<u>2,428</u>
6.	OTHER INCOME	2021 £	2020 £
	VAT refund and adjustments	<u>(140)</u>	<u>18,593</u>
7.	RAISING FUNDS		
	Raising donations and legacies	2021 £	2020 £
	Staff costs	50,003	55,750
	Rent and service charges	18,420	21,592
	Rates and water	2,148	603
	Insurance	701	701
	Light and heat	1,502	3,184
	General expenses	299	91
	Worcester branch donation	250,000	10,800
	Postage, stationery and advertising	522	292
	Repairs and maintenance	2,294	815
	Cleaning	1,402	350
	Book keeping re payroll, VAT etc	2,858	7,238
	Travel	1,072	1,069
	Professional fees - investment management fees	62	58
	Bank and credit card charges	1,494	1,402
	HR charges (inc Contracts of Employment & preparation of the Employment Handbook)	-	420
	Depreciation	59	69
	Support costs	<u>3,070</u>	<u>108,067</u>
		<u>335,906</u>	<u>212,501</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

7. RAISING FUNDS - continued

Other trading activities	2021 £	2020 £
Support costs	<u>3,070</u>	<u>-</u>
Investment management costs	2021 £	2020 £
HQ admin charge re legacy	<u>-</u>	<u>10,425</u>
Aggregate amounts	<u>335,906</u>	<u>222,926</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Animal welfare services	<u>64,009</u>	<u>-</u>	<u>64,009</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

9. SUPPORT COSTS -

Support costs are as follows:

	Raising donations and legacies £	Other trading activities £	Investment management costs £	
Donation to HO	-	1,069	-	
Independent examiner's fee	-	2,001	-	
	<u>-</u>	<u>3,070</u>	<u>-</u>	
		2021	2020	
	Other resources expended £	Animal welfare services £	Total activities £	Total activities £
Donation to HO	-	1,069	1,069	100,000
Independent examiner's fee	-	2,001	2,001	1,500
Legal fees	<u>(5,857)</u>	<u>-</u>	<u>(5,857)</u>	<u>10,167</u>
	<u>(5,857)</u>	<u>3,070</u>	<u>(2,787)</u>	<u>111,667</u>

10. 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.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	49,471	68,303
Other pension costs	<u>532</u>	<u>831</u>
	<u>50,003</u>	<u>69,134</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Shop and administrative staff	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	904	-	904
Other trading activities	22,038	-	22,038
Investment income	2,428	-	2,428
Other income	<u>18,593</u>	<u>-</u>	<u>18,593</u>
Total	43,963	-	43,963
EXPENDITURE ON			
Raising funds	222,926	-	222,926
Charitable activities			
Animal welfare services	95,328	-	95,328
Total	318,254	-	318,254
Net gains/(losses) on investments	<u>(4,681)</u>	<u>-</u>	<u>(4,681)</u>
NET INCOME/(EXPENDITURE)	(278,972)	-	(278,972)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,748,185	1,000	1,749,185
TOTAL FUNDS CARRIED FORWARD	<u>1,469,213</u>	<u>1,000</u>	<u>1,470,213</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 January 2021	140,939	13,776	154,715
Additions	<u>110,265</u>	<u>-</u>	<u>110,265</u>
At 31 December 2021	<u>251,204</u>	<u>13,776</u>	<u>264,980</u>
DEPRECIATION			
At 1 January 2021	-	13,383	13,383
Charge for year	<u>-</u>	<u>59</u>	<u>59</u>
At 31 December 2021	<u>-</u>	<u>13,442</u>	<u>13,442</u>
NET BOOK VALUE			
At 31 December 2021	<u>251,204</u>	<u>334</u>	<u>251,538</u>
At 31 December 2020	<u>140,939</u>	<u>393</u>	<u>141,332</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	40,280
Revaluations	<u>6,689</u>
At 31 December 2021	<u>46,969</u>
NET BOOK VALUE	
At 31 December 2021	<u>46,969</u>
At 31 December 2020	<u>40,280</u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	<u>46,969</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	9,906	8,276
Other debtors	279,172	276,772
VAT	32,702	4,709
Prepayments and accrued income	<u>5,100</u>	<u>5,100</u>
	<u>326,880</u>	<u>294,857</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and trade creditors	12,508	5,897
Wages creditor	1,314	-
Social security and other taxes	2,608	2,324
Pension creditor	<u>14</u>	<u>-</u>
	<u>16,444</u>	<u>8,221</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

17. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,469,213	171,281	1,640,494
Restricted funds			
Roof fund	1,000	-	1,000
TOTAL FUNDS	<u>1,470,213</u>	<u>171,281</u>	<u>1,641,494</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	558,650	(394,058)	6,689	171,281
TOTAL FUNDS	<u>558,650</u>	<u>(394,058)</u>	<u>6,689</u>	<u>171,281</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,748,185	(278,972)	1,469,213
Restricted funds			
Roof fund	1,000	-	1,000
TOTAL FUNDS	<u>1,749,185</u>	<u>(278,972)</u>	<u>1,470,213</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	43,963	(318,254)	(4,681)	(278,972)
TOTAL FUNDS	<u>43,963</u>	<u>(318,254)</u>	<u>(4,681)</u>	<u>(278,972)</u>

RSPCA

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2021

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	1,748,185	(107,691)	1,640,494
Restricted funds			
Roof fund	1,000	-	1,000
	1,749,185	(107,691)	1,641,494
TOTAL FUNDS	<u>1,749,185</u>	<u>(107,691)</u>	<u>1,641,494</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	602,613	(712,312)	2,008	(107,691)
	602,613	(712,312)	2,008	(107,691)
TOTAL FUNDS	<u>602,613</u>	<u>(712,312)</u>	<u>2,008</u>	<u>(107,691)</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined pension contribution scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £532 (2020- £831). Included within creditors is a balance due to pension providers of £14 (2020 - £0) representing contributions owed to the funds.

19. RELATED PARTY DISCLOSURES

The Trustees are considered to be key management. Their remuneration is included in the notes above.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 December 2020**

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Balance Sheet	6
Notes to the Financial Statements	7 to 16
Detailed Statement of Financial Activities	17 to 18

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**REPORT OF THE TRUSTEES
for the year ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the branch are to promote the work and objects of the National Society of the RSPCA - to promote kindness or to 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.

The key aim is to find suitable new homes for as many animals as possible, and to provide proper care for those who have been mistreated or abandoned.

The Branch supports the local inspectors by taking in, free of charge, mistreated or abandoned animals including pets whose owners suffer ill health or financial difficulties or pass away. The Branch provides education, information and advice, benefiting the public by promoting compassionate human sentiments towards animals.

The Branch provides subsidised veterinary treatment for animals which are sick or injured and belong to local people on low incomes. This is achieved through a voucher scheme.

The Branch offers subsidised neutering and micro-chipping of companion animals for owners on low incomes. This helps to control dog and cat populations and promotes responsible pet ownership. Animals in the care of the Branch receive veterinary treatment, vaccination, neutering, and micro-chipping and are assessed for rehoming.

Free animal care advice is offered to pet owners.

RSPCA Warwickshire - South and East Branch provides volunteering opportunities for those who wish to support our work including trusteeship, fundraising and animal care at the Centre. This benefits local people, schools and companies by providing the possibility of doing work which is compassionate and rewarding.

Significant activities

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The principal activity of the charity is the promotion of kindness and prevention of cruelty to animals in the South and East Warwickshire area. This is achieved by providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse. The trustees consider that the charity has achieved its objectives.

The charity continued its principal activities during the year. Due to COVID, the income generated was down on the previous year, however expenditure increased from last year's level resulting in a net decrease in incoming resources from 2019. This amounted to a deficit of £278,972 for the year. The total net assets amounted to £1,470,213 at the year end. The trustees consider that the charity will pursue its principal activities for the foreseeable future.

Volunteers

The charity benefits from voluntary donated time.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free funds of the charity, at a relatively high level in order to provide sufficient funds to cover operating costs and to respond to public demand as required. The trustees consider that maintaining reserves of around 2 times annual expenditure should achieve this objective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is an unincorporated association set up under a trust deed dated 19 November 1963.

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**REPORT OF THE TRUSTEES
for the year ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and internal control

The board of trustees comprises the officers and management committee, who meet regularly.

The trustees have implemented a formal risk management process to assess business risk and implement risk management strategies. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process, the trustees have reviewed the adequacy of the charity's current internal controls. The trustees are pleased to report that the charity's internal financial controls, in particular, conform with guidelines issued by the Charity Commission.

Recruitment and appointment of new trustees

New trustees are appointed by the existing trustees by election at the AGM.

Organisational structure

The trustees who have served during the year and since the year end are shown on page 2. The trustees are appointed by the board of trustees and meet 6 weekly to discuss branch funding and activities etc. The branch consists of 7 committee members who are elected on a yearly basis.

Induction and training of new trustees

New trustees are inducted by the existing trustee body and follow Charity Commission guidance as applicable.

Related parties

Other branches of the RSPCA are constituted with different individuals acting as trustees. No transactions are undertaken with different branches. The trustees are considered to be related parties and the transactions the charity has with these are included in the notes to the financial statements.

Risk review

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been implemented to mitigate those risks.

Internal risks are minimised by the implementation of internal control procedures for authorisation of transactions and projects. These procedures are reviewed periodically to ensure they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

226283

Principal address

48 Regent Street
Leamington Spa
Warwickshire
CV32 5EG

Trustees

Wendy Shear
Jayne Whigham
Alison Hamlin
Nita O'Donnell
Mary Lee Woodward
Amanda Cousins
Viola Woodward
Jean Ash

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**REPORT OF THE TRUSTEES
for the year ended 31 December 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

National Westminster Bank Plc
Royal Priors
59 The Parade
Leamington Spa
Warwickshire
CV32 4ZX

Solicitors

Blythe Liggins
Edmund House
Rugby Road
Leamington Spa
Warwickshire

Investment Managers

Barclays
3rd Floor Tay House
300 Bath Street
Glasgow
G2 4LH

Approved by order of the board of trustees on 1 September 2021 and signed on its behalf by:



Alison Hamlin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

Independent examiner's report to the trustees of RSPCA Warwickshire - South and East Branch

I report to the charity trustees on my examination of the accounts of RSPCA Warwickshire - South and East 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.



I J Goddard
FCA CTA
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

1 September 2021

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	904	-	904	1,559,396
Other trading activities	4	22,038	-	22,038	121,187
Investment income	5	2,428	-	2,428	2,113
Other income	6	18,593	-	18,593	14,118
Total		<u>43,963</u>	-	<u>43,963</u>	<u>1,696,814</u>
EXPENDITURE ON					
Raising funds	7	222,926	-	222,926	105,739
Charitable activities	8				
Animal welfare services		95,328	-	95,328	70,494
Total		<u>318,254</u>	-	<u>318,254</u>	<u>176,233</u>
Net gains/(losses) on investments		(4,681)	-	(4,681)	4,438
NET INCOME/(EXPENDITURE)		<u>(278,972)</u>	-	<u>(278,972)</u>	<u>1,525,019</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		1,748,185	1,000	1,749,185	224,166
TOTAL FUNDS CARRIED FORWARD		<u><u>1,469,213</u></u>	<u><u>1,000</u></u>	<u><u>1,470,213</u></u>	<u><u>1,749,185</u></u>

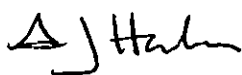
The notes form part of these financial statements

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**BALANCE SHEET
31 December 2020**

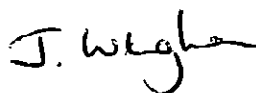
	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	141,332	-	141,332	141,401
Investments	14	40,280	-	40,280	44,962
		181,612	-	181,612	186,363
CURRENT ASSETS					
Debtors	15	294,857	-	294,857	733,661
Cash at bank and in hand		1,000,965	1,000	1,001,965	846,054
		1,295,822	1,000	1,296,822	1,579,715
CREDITORS					
Amounts falling due within one year	16	(8,221)	-	(8,221)	(16,893)
		1,287,601	1,000	1,288,601	1,562,822
NET CURRENT ASSETS					
		1,469,213	1,000	1,470,213	1,749,185
TOTAL ASSETS LESS CURRENT LIABILITIES					
		1,469,213	1,000	1,470,213	1,749,185
NET ASSETS					
		1,469,213	1,000	1,470,213	1,749,185
FUNDS					
	17			1,469,213	1,748,185
Unrestricted funds				1,000	1,000
Restricted funds				1,470,213	1,749,185
TOTAL FUNDS					
				1,470,213	1,749,185

The financial statements were approved by the Board of Trustees and authorised for issue on 1 September 2021 and were signed on its behalf by:



Alison Hamlin - Trustee

Jayne Whigham - Trustee



**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2020**

1. GENERAL INFORMATION

RSPCA Warwickshire - South and East Branch is a charity registered in England and Wales. The charity's registered number and registered office location is included in the reference and administration details section of these financial statements.

2. 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The accounting policies adopted in the preparation of the financial statements are noted below.

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.

Gifts in kind are included within incoming resources at the market rate at the date of receipt and are also included under the appropriate expenditure heading. Gifts donated for resale constitute numerous low value items and are recognised within incoming resources on sale. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers. Grants are included in the period to which they relate, and are allocated to the fund which is most appropriate for their purpose.

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.

Charitable activities include the costs associated with providing animal welfare services to the public and acting as a point of referral in cases of suspected animal welfare abuse.

Costs of generating funds comprise those costs directly attributable to operating the shop.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. The costs include costs related to the independent examination of the financial statements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and equipment - 15% on reducing balance

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

All assets costing more than £100 are capitalised. No depreciation is provided on the freehold property as the residual value is considered to materially approximate to the carrying value. As such any charge to depreciation would not accurately reflect any depletion of economic resource.

The trustees assess the property for impairment on an annual basis to ensure this statement remains fair.

Taxation

The charity is exempt from tax on its charitable activities. Irrecoverable VAT elements are charged against the expenditure to which they relate.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Irrecoverable vat

Irrecoverable VAT is charged to the expense heading to which the invoice, on which the VAT is charged, is allocated.

Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Investments are included at closing mid-market value at the balance sheet date. Any gains or losses on valuation is taken to the Statement of Financial Activities. The investments are classed as current if the intention is to sell the holdings within one year. They are classed as fixed asset investments if the intention is to hold the investments to generate income or capital growth in the long term.

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

3. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations and collections	904	33,466
Legacies	-	1,524,930
Donation to roof fund	-	1,000
	<u>904</u>	<u>1,559,396</u>

4. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Shop sales	<u>22,038</u>	<u>121,187</u>

5. INVESTMENT INCOME

	2020	2019
	£	£
Dividends on investments	1,720	1,826
Bank interest	708	287
	<u>2,428</u>	<u>2,113</u>

6. OTHER INCOME

	2020	2019
	£	£
VAT refund and adjustments	<u>18,593</u>	<u>14,118</u>

7. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	55,750	54,014
Rent and service charges	21,592	21,377
Rates and water	603	3,760
Insurance	701	701
Light and heat	3,184	5,662
General expenses	91	1,505
Worcester branch donation	10,800	1,000
Postage, stationery and advertising	292	446
Repairs and maintenance	815	4,288
Cleaning	350	1,547
Book keeping re payroll, VAT etc	7,238	7,032
VAT recovered on accountancy	1,069	1,990
Professional fees - investment management fees	58	64
Bank and credit card charges	1,402	1,851
HR charges (incl Contracts of Employment & preparation of the Employment Handbook)	420	420
Depreciation	69	82
	<u>104,434</u>	<u>105,739</u>
Carried forward		

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

7. RAISING FUNDS - continued

Raising donations and legacies - continued

	2020 £	2019 £
Brought forward	104,434	105,739
Support costs	108,067	-
	<u>212,501</u>	<u>105,739</u>

Investment management costs

	2020 £	2019 £
HQ admin charge re legacy	10,425	-
	<u>10,425</u>	<u>-</u>
Aggregate amounts	<u>222,926</u>	<u>105,739</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 9) £	Totals £
Animal welfare services	91,728	3,600	95,328
	<u>91,728</u>	<u>3,600</u>	<u>95,328</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	100,000	8,067	108,067
Animal welfare services	-	3,600	3,600
	<u>100,000</u>	<u>11,667</u>	<u>111,667</u>

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

			2020	2019
	Raising donations and legacies £	Animal welfare services £	Total activities £	Total activities £
Donation to HO	100,000	-	100,000	-
Independent examiner's fee	1,500	-	1,500	-
Audit fees	-	-	-	4,500
Legal fees	6,567	3,600	10,167	-
	<u>108,067</u>	<u>3,600</u>	<u>111,667</u>	<u>4,500</u>

10. 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.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	68,303	62,536
Other pension costs	831	675
	<u>69,134</u>	<u>63,211</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Shop and administrative staff	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,558,396	1,000	1,559,396
Other trading activities	121,187	-	121,187
Investment income	2,113	-	2,113
Other income	14,118	-	14,118
	<hr/>	<hr/>	<hr/>
Total	1,695,814	1,000	1,696,814
 EXPENDITURE ON			
Raising funds	105,739	-	105,739
 Charitable activities			
Animal welfare services	70,494	-	70,494
	<hr/>	<hr/>	<hr/>
Total	176,233	-	176,233
Net gains on investments	4,438	-	4,438
	<hr/>	<hr/>	<hr/>
NET INCOME	1,524,019	1,000	1,525,019
 RECONCILIATION OF FUNDS			
Total funds brought forward	224,166	-	224,166
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>1,748,185</u>	<u>1,000</u>	<u>1,749,185</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Furniture and equipment £	Totals £
COST			
At 1 January 2020 and 31 December 2020	140,939	13,776	154,715
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2020	-	13,314	13,314
Charge for year	-	69	69
	<hr/>	<hr/>	<hr/>
At 31 December 2020	-	13,383	13,383
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2020	140,939	393	141,332
	<hr/>	<hr/>	<hr/>
At 31 December 2019	140,939	462	141,401
	<hr/>	<hr/>	<hr/>

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

14. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2020	44,962
Revaluations	(4,682)
	40,280
At 31 December 2020	40,280
NET BOOK VALUE	
At 31 December 2020	40,280
	40,280
At 31 December 2019	44,962
	44,962

There were no investment assets outside the UK.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	8,276	6,614
Other debtors	276,772	720,000
VAT	4,709	1,947
Prepayments and accrued income	5,100	5,100
	294,857	733,661

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and trade creditors	5,897	13,176
Social security and other taxes	2,324	993
Other creditors	-	2,612
Pension creditor	-	112
	8,221	16,893

17. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	1,748,185	(278,972)	1,469,213
Restricted funds			
Roof fund	1,000	-	1,000
	1,749,185	(278,972)	1,470,213

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	43,963	(318,254)	(4,681)	(278,972)
	<u>43,963</u>	<u>(318,254)</u>	<u>(4,681)</u>	<u>(278,972)</u>
TOTAL FUNDS	<u><u>43,963</u></u>	<u><u>(318,254)</u></u>	<u><u>(4,681)</u></u>	<u><u>(278,972)</u></u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	224,166	1,524,019	1,748,185
Restricted funds			
Roof fund	-	1,000	1,000
	<u>224,166</u>	<u>1,525,019</u>	<u>1,749,185</u>
TOTAL FUNDS	<u><u>224,166</u></u>	<u><u>1,525,019</u></u>	<u><u>1,749,185</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,695,814	(176,233)	4,438	1,524,019
Restricted funds				
Roof fund	1,000	-	-	1,000
	<u>1,696,814</u>	<u>(176,233)</u>	<u>4,438</u>	<u>1,525,019</u>
TOTAL FUNDS	<u><u>1,696,814</u></u>	<u><u>(176,233)</u></u>	<u><u>4,438</u></u>	<u><u>1,525,019</u></u>

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	224,166	1,245,047	1,469,213
Restricted funds			
Roof fund	-	1,000	1,000
TOTAL FUNDS	<u>224,166</u>	<u>1,246,047</u>	<u>1,470,213</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,739,777	(494,487)	(243)	1,245,047
Restricted funds				
Roof fund	1,000	-	-	1,000
TOTAL FUNDS	<u>1,740,777</u>	<u>(494,487)</u>	<u>(243)</u>	<u>1,246,047</u>

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined pension contribution scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £831 (2019- £675).

Included within creditors is a balance due to pension providers of £0 (2019 - £178) representing contributions owed to the funds.

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2020**

19. RELATED PARTY DISCLOSURES

The Trustees are considered to be key management. Their remuneration is included in the notes above.

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and collections	904	33,466
Legacies	-	1,524,930
Donation to roof fund	-	1,000
	904	1,559,396
Other trading activities		
Shop sales	22,038	121,187
Investment income		
Dividends on investments	1,720	1,826
Bank interest	708	287
	2,428	2,113
Other income		
VAT refund and adjustments	18,593	14,118
	43,963	1,696,814
EXPENDITURE		
Raising donations and legacies		
Wages	54,919	53,339
Pensions	831	675
Rent and service charges	21,592	21,377
Rates and water	603	3,760
Insurance	701	701
Light and heat	3,184	5,662
General expenses	91	1,505
Worcester branch donation	10,800	1,000
Postage, stationery and advertising	292	446
Repairs and maintenance	815	4,288
Cleaning	350	1,547
Book keeping re payroll, VAT etc	7,238	7,032
VAT recovered on accountancy	1,069	1,990
Professional fees - investment management fees	58	64
Bank and credit card charges	1,402	1,851
HR charges (incl Contracts of Employment & preparation of the Employment Handbook)	420	420
Depreciation of tangible fixed assets	69	82
	104,434	105,739
Investment management costs		
HQ admin charge re legacy	10,425	-

This page does not form part of the statutory financial statements

**RSPCA WARWICKSHIRE - SOUTH AND
EAST BRANCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020**

	2020 £	2019 £
Investment management costs		
Charitable activities		
Wages	13,384	9,197
Veterinary and boarding fees	78,344	56,797
	91,728	65,994
Support costs		
Management		
Donation to HO	100,000	-
Governance costs		
Independent examiner's fee	1,500	-
Audit fees	-	4,500
Legal fees	10,167	-
	11,667	4,500
Total resources expended	318,254	176,233
Net (expenditure)/income before gains and losses	(274,291)	1,520,581
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(4,681)	4,438
Net (expenditure)/income	(278,972)	1,525,019

UNAUDITED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 10 NOVEMBER 2020

FOR

J D SCRUBY

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

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for the year ended 10 November 2020**

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J D SCRUBY

GENERAL INFORMATION
for the year ended 10 November 2020

PROPRIETOR: J Scruby

ADDRESS: 3 St Johns Close
Stratford upon Avon
Warwickshire
CV37 9AB

ACCOUNTANTS: Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

FINANCIAL STATEMENTS
for the year ended 10 November 2020

ACCOUNTANTS' REPORT TO
J D SCRUBY

In accordance with instructions given to us we have prepared without carrying out an audit the annexed Income and Expenditure Account from the accounting records of J D Scruby and from information and explanations supplied to us.

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date:

J D SCRUBY

INCOME AND EXPENDITURE ACCOUNT
for the year ended 10 November 2020

	2020		2019	
	£	£	£	£
Income				
Income	20,028		25,222	
HMRC Grant	4,353		-	
	<u> </u>	24,381	<u> </u>	25,222
 Expenditure				
Cleaning materials	321		142	
Garage rent	-		276	
Use of residence as office	520		520	
Telephone and internet	1,525		1,486	
Postage, printing and stationery	71		76	
Travelling and subsistence	65		130	
Motor expenses	3,098		3,505	
Repairs and renewals	83		48	
Laundry	420		420	
Accountancy	468		468	
Bank charges and interest	278		375	
	<u> </u>	6,849	<u> </u>	7,446
 EXCESS OF INCOME OVER EXPENDITURE		<u>17,532</u>		<u>17,776</u>

I approve the above Income and Expenditure Account and confirm that I have made available all relevant records and information for its preparation.

.....
J Scruby

Date:

J D Scruby

22/9/21