



Registered charity no. 248489



Central & North East London Branch
Registered Charity No: 248489

**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS CENTRAL, WEST & NORTH EAST LONDON BRANCH**

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2020

CHARITY REGISTRATION NUMBER 248489

**THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO
ANIMALS CENTRAL, WEST & NORTH EAST LONDON BRANCH**

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YEAR ENDED 31 DECEMBER 2020**

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The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch Annual Report of the Management Committee

The Committee presents its annual report and the accounts for the year ended 31 December 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch, Box 145, 2 Lansdowne Row, London W1J 6HL is registered with the Charity Commission (No. 248489) and is governed by the rules and regulations laid down by The Royal Society for the Prevention of Cruelty to Animals (RSPCA).

AUDITOR

John Lee
Lee & Co Chartered Accountants
26 High Street, Rickmansworth, WD3 1ER

MAIN BANKERS

National Westminster Bank PLC
St. James's and Piccadilly Branch,
208 Piccadilly, London, W1A 2DG.

Web Address: www.rspcacentrallondon.org.uk

The charity is administered by a management committee, currently comprising:

Chairperson	- Dan Caines
Secretary	- Jennifer Cranston
Treasurer	- Christine Beaumont-Kerridge
Deputy Treasurer	- Kate Pun
Other trustees	- Jane Kirkby, Victoria Thomas, Angela Hayes, Hannah Misso, Katie Wood

Due to the COVID crisis there was no AGM held in 2020. All trustees served throughout the period except Angela Hayes and Hannah Misso who were co-opted onto the Committee on 20 October 2020 and Katie Wood who was co-opted onto the Committee on 3 February 2021. Lindsay Davies stood down from the Committee on the 1 January 2020. Linda Bowran retired from the Board on 25 June 2021 after many years of valuable service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

RSPCA Central, West & North East London Branch is a charity constituted as an unincorporated association. The charity operates as an autonomous branch of the National RSPCA subject to its rules for branches. Committee members are elected at every Annual General Meeting, from the members of the Branch, to carry on the work for the ensuing year. Candidates must receive not less than 51% of the votes of the members present and voting. The elected Branch Committee can co-opt not more than three members onto the Committee until the next annual general meeting. All Committee members must be Society members for a minimum of three months on appointment. The Committee members are trustees of the branch and are briefed on their responsibilities as trustees prior to their acceptance of the role. The trustees hold monthly meetings at which decisions are made and conveyed to the staff and volunteers for actioning. The day-to-day running of the shops is delegated to the shop managers under the supervision of the Branch Manager Colette Jensen and the Retail Manager Margaret Davies. Colette Jensen also oversees all human resources and health & safety matters. The animal welfare work is delegated to the animal welfare staff and volunteers under the supervision of Colette Jensen.

The branch has carried out a risk assessment and identified the following key risks:

- Health and safety of staff and volunteers working with the most abused and neglected animals and their owners in the most difficult areas of animal welfare
- Health and safety of staff and volunteers- risk of zoonoses and now COVID-19 risk from interacting with others.
- Insufficient resources to help all the animals that need us. The reality of animal rescue in London is that all our resources and those of other charities are always overwhelmed with many more animals needing our help than can be accommodated.
- Insufficient suitable homes for the animals rescued and rehabilitated, particularly the elderly and abused
- Risk of inadvertent non-compliance with complex legislation such as GDPR
- Insufficient volunteers to rehabilitate animals and fundraise
- Risk of claims against volunteers and staff
- Risk of claims by volunteers, staff, or the public
- Loss of income through error or fraud
- Loss of reputation through error or fraud
- Loss of income through outside forces such as the Pandemic
- Insufficient trustees to continue
- Risk of adverse publicity
- Over reliance on charity shop income, uncertainty in the sector

The trustees actively review the risks which the charity faces on a regular basis, maintaining a risk register covering operational and financial aspects, and put systems in place to mitigate these risks.

The Branch adheres to RSPCA policies and guidelines and Health and Safety law and best practice. A health and safety audit is undertaken by independent experts Acton Jennings annually with whom the Branch have a human resources and health and safety contract for advice and insurance.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES

The object of the charity is to promote kindness and good care and prevent or suppress cruelty to animals by all lawful means with particular reference to the area of the Branch, in accordance with the policies of the Society.

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This is achieved through our Branch strategy, which aims to deliver a meaningful, measurable and sustainable improvement in animal welfare and the prevention of animal cruelty and suffering in our area – while supporting the delivery of the RSPCA’s “2021-2030: Together For Animal Welfare” strategy.

Our Key Strategic Pillars:

By delivering key activities under the following six major strategic pillars, we contribute to the overall RSPCA strategic goal of ensuring that “*animals have a good life by rescuing and caring for those in need, by advocating on behalf of all animals, and by inspiring everyone to treat them with compassion and respect*”.

1. **Animal Welfare:** to make the greatest possible contribution to the rescue, rehabilitation, and rehoming of the most at risk, abused and neglected animals.
2. **Prevention:** to use outreach, education, and early intervention to prevent animal suffering and cruelty, and animals being born into an uncertain future.
3. **Advocacy and Engagement:** to use our influence, skills, and network to encourage legislation, policy development and collaborative working that protects and enhances animal welfare – in our Branch area and beyond it.
4. **Branch Sustainability:** to raise and economically use funds to ensure the medium and long-term financial sustainability and security of the Branch, and to rebuild our finances and resources after the impact of the COVID-19 pandemic.
5. **Branch Organisation and Governance:** to continue to evolve our systems, processes, digital capabilities, governance, and behaviours in order to run a robustly governed and efficient branch.
6. **Branch People:** to recruit and look after a motivated workforce, with the right skills (operational, clinical, commercial, and managerial), while creating a safe, progressive, open and empowering culture for all.

The principal activities of the Branch within each strategic pillar are to:

1. Animal Welfare.

- Run our Emergency Fostering Unit with maximum turnover and veterinary capacity, and an ability to help animals that are difficult to handle and rehome.
- Run Enfield Cattery with maximum rehoming capability to ensure a space is always available for a cat in need. If possible, we will also look to extend our facilities to maximise use of space and to temporarily house other species including rabbits and small furies.
- Operate our dog rescue and assessment operation through specialist kennels, in recognition of the particular skills needed to handle rescue dogs and the risks involved in dealing with ex-fighting or ex-guard dogs. Doing this will ensure that we never have to turn away a dog in need.
- Run a fostering scheme to protect the most vulnerable animals from shelter risk - including kittens; elderly, sick and convalescing animals; and unhomeable animals. We will support all of these animals so as to maximise their remaining quality of life and to minimise pain.
- Operate a compassionate euthanasia policy – no healthy, rehomeable animal will be euthanized, but we will on occasion choose a compassionate release for those we cannot free from suffering, under advice from a veterinary practitioner and/or behaviourist where applicable.
- Operate our feral/timid stables resiting programme with the help of the charity SNIP to prevent the need for euthanasia of cats not suited to a domestic environment.
- Operate our outreach programme 7 days per week, 365 days per year to help the most abused, neglected, vulnerable and at risk animals in the most deprived areas of London.
- Provide pinpoint community support and regular welfare visits to ongoing pockets of need (e.g. by stabilising multi-cat households with ongoing support).

We will also work with and through third parties to:

- Support the RSPCA Inspectorate by accepting animals from our area for rehabilitation and rehoming, and providing finance for rescue equipment. We will continue to review and enhance our support as the role and functions of the Inspectorate evolve.
- Support the Harmsworth Animal Hospital with equipment and networking out of recovering animals and allowing use of our dental suite.
- Support other charities and rescues by allowing use of our dental suite and by operating the London Rescue Network WhatsApp Group to share workload, resources and advice and enhance emergency rescue capability.

2. Prevention.

- Continue our administrative support of the landmark C4 Free Neutering For Cats Scheme, including by carrying out targeted promotion of the offer, fundraising, management of relationships with and payments to vets etc.
- Use our communications channels, shops, and outreach programme to educate and support pet owners, and to ask the public we help and third parties we work with to spread the word by leafleting and posterage on our behalf.
- Use our social media channels to raise awareness of specific issues related to the prevention of animal cruelty and suffering, and to support broader RSPCA and nationwide programmes.
- Directly support preventative interventions via targeted, case-by-case financial assistance for the neutering of dogs, rabbits, ferrets and small furies.

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3. Advocacy and Engagement.

- Use our communications channels, shops and outreach programme to advocate for animal welfare issues, causes and campaigns deemed important by Branch staff and Trustees.
- To support broader / overarching RSPCA national and regional campaigns by harnessing the above channels, and also by pursuing petitions, posters, MP letter and email campaigns.
- To advocate for good causes through our operational arrangements, including by adopting ethical investment policies.
- To provide financial support for advocacy and engagement campaigns on a case-by-case basis (e.g. when we are able to do so without impacting the sustainability of our branch, by providing donations to our International Department where the impact of even modest expenditure can improve the lives of billions of animals).
- We will also seek to maximise our impact by providing expertise and support to other RSPCA branches, via a commitment to supporting other branches with finance, shared resources, training and seconded staff to grow animal welfare capability.

4. Branch Sustainability.

We intend to have a long-term, continual and reliable impact on animal welfare in our communities. Given that, we have an absolute intent to ensure the long-term financial sustainability of our branch. This is now a more pressing priority than ever as, like many other charities, our financial situation has been significantly challenged due to the impacts of the COVID-19 pandemic – during 2020/21 the branch had to draw on reserve funds to support ongoing animal welfare commitments, due to a loss of income from charity shops (closed) and fundraising (made difficult). Our plans will see us first stabilise and then strengthen our financial situation – and, whenever possible, see us do so without reducing day-to-day animal welfare and prevention activities.

Our activities in this pillar will see us contribute to the overall RSPCA strategic priority “04 - Support”. As a branch, we will directly:

- Build on progress by continuing to significantly overhaul our fundraising efforts, with the aim of developing another recurrent income stream alongside charity shop income.
- Develop our fundraising capabilities by rolling out a new members / donors management system (Donorfy) and increasing our tailored fundraising and legacy marketing efforts.
- Maximise the profitability of our charity shop portfolio by (i) continuing to exit the leases of unprofitable or underperforming shops, (ii) identifying new leases with profit potential, and (iii) supporting shop managers to increase profits. In 2021 we will look to do this while ensuring that shops are re-opened and operated in a COVID-safe manner, with respect shown for staff and customers.
- Review our expenditure on a rolling basis to ensure that we can proactively make choices and limit costs, when doing so is essential to the long-term survival of the branch and delivering a balanced operational budget.

5. Branch Organisation and Governance.

- Maintain governance that is fit for purpose and in line with best practice and regulatory standards.
- Provide financial reports which are timely and forward facing
- Maintain strong financial controls with internal audit procedures.
- Comply with all relevant legislation and best practice including GDPR, COVID-19, and Health and Safety guidance – while ensuring that staff and Trustees fully understand all policies and procedures.
- Protect and maximise the use of all assets, to maximise the impact of the branch.
- Provide a timely telephone and email response service for the Inspectorate and the public.

6. Branch People.

- Maintain workforce surveying and feedback gathering, and our clear whistleblowing policy.
- Review and consider the different needs of our various staff groups, including operational / clinical staff, managerial staff, shop staff, volunteers, and other groups (e.g. Government Kickstart scheme members).
- Develop a volunteer strategy to maximise recruitment and retention.
- Review our safeguarding policy and COVID-19 policies, to ensure that all staff are appropriately protected.
- Plan opportunities and progression for our key staff, while developing succession plans to minimise “key person risk”.
- Provide Royal Veterinary College students with the best experience possible while working with our branch, to increase their long-term impact on animal welfare.
- Assess the skills and capabilities of our Branch Trustees, with a view to upskilling existing trainees and to ensuring that any new Trustees recruited fill a branch skills requirement.
- Update our Trustee recruitment and onboarding processes, to ensure that appropriate and skilful Trustees are selected, and that new Trustees are onboarded robustly.

PUBLIC BENEFIT STATEMENT

Our 7 days per week, 365 days per year outreach and care programme focuses on providing emergency care for those animals which have been mistreated, neglected, or abandoned, strays unable to cope with free living and animals at risk. We take in lost animals and take steps to reunite them with owners. The work benefits our local community including local authorities as it reduces the incidence of abandonment and cruelty and animals

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straying and posing a risk to themselves and to people through road traffic accidents. The public knows that we assist animals in need which reduces their distress when they are able to report animal suffering and whilst we are primarily an animal charity, the service we offer pet owners who cannot assist their pets themselves in times of crisis can relieve much distress for owner as well as pet.

We support our 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 Society's Inspectorate, as well as providing education, information, and advice, rescues the most abused and neglected animals at the extreme end of suffering and enforces laws against the cruel mistreatment of animals in England and Wales by bringing prosecutions. This work is key to 'the prevention or suppression of cruelty' part of the RSPCA objects and promotes humane sentiments towards animals which involves moral benefit to humankind as a whole.

The operation of the C4 Free Neutering for Cats Scheme across Greater London benefits those members of the public on low income by giving them financial help and promoting responsible pet ownership. Neutering has both behavioural and health benefits for the animal which in turn benefits the owner. Our neutering projects aim to neuter those pets of owners who find themselves unable to use conventional charity or other facilities due to lack of funds, transport or mobility. We particularly focus on those animals experiencing problems which would be solved in part or in full by neutering, such as aggression and fight injuries, unwanted and phantom pregnancies, and straying. An uncontrolled stray cat population can create a noise nuisance and environmental health problem to residents in the area and cause human distress at seeing hungry and sickly cats and kittens living on the streets and with an uncertain future. Therefore, a targeted neutering scheme provides public benefit by reducing these problems.

The Branch continues to help animals of owners who are unable to afford to pay veterinary fees but are ineligible for existing RSPCA or other charity facilities, where funds allow.

We aim to help the most desperate and difficult of dogs that come to our attention by accepting them into our emergency assessment system to avoid them ending up in the fighting circuit or as gang dogs. These are usually bull breeds or large breeds which have fallen into neglectful or vicious hands and need careful assessment and retraining to ensure they can become safe pets. Our thanks go to Gables Farm Kennels for the skill and kindness they demonstrate in handling these much maligned dogs which, through no fault of their own, can be extremely difficult to deal with and have never known the love and tenderness that a cherished pet should. This benefits the community by preventing dangerous dogs from being rehomed and giving those who are distressed at seeing how such animals are treated a place to go for help and advice.

We provide many volunteering opportunities for those who wish to support our work, including fostering, fundraising, retail opportunities and animal care. This benefits local people and companies by providing the possibility of doing work which is both compassionate and rewarding and offers experience which may assist participants in finding paid work. In particular we offer work experience for many veterinary students, most of whom will end up in private practice. By showing them the most disadvantaged animals in society we hope they will carry forward a passion to help stray animals in their future careers and support the work of local charities. In 2021 we became a Gateway Organisation for the Government's Kickstart Scheme to help young people at risk of long term unemployment to gain permanent work. This is of benefit to us in helping our charity shops return to profitability after the enforced closures of the Pandemic and in return we can offer training in transferable skills and employability support.

Our charity shops provide a valuable source of low-cost good quality recycled goods to the benefit of the public and the environment, and we also provide training opportunities for members of the public via schemes like the Kickstart Scheme.

The Branch responded to many hundreds of enquiries weekly from the public during the period, both direct and via the Society's national call centre, by way of telephone calls, texts, emails, and letters. The public benefits from knowing that we give advice and intervene to assist animals in need, which also assists the owner.

The reality of animal rescue in London is that all our resources and those of other charities are always overwhelmed with many more animals needing our help than can be accommodated. Our branch prides itself on using innovative ideas to assist as many of the most needy and at risk animals as our resources allow, using emergency boarding, networking with other charities, fostering arrangements and public appeals through networking media where our conventional facilities are full. Our aim is to not turn away any animal in desperate need that we can possibly find the means and resources to help. We aim not to say 'we are full' but to find another way to help and this benefits the public when they find themselves in distressing situations involving their pets or stray animals they find in need of help.

The trustees have reviewed the outcomes and achievements of our objectives and activities for the year, to ensure they remain focused on our charitable aims and continue to deliver benefits to the public. In deciding what activities the Branch should undertake we have complied with the duty under the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

ACHIEVEMENTS AND PERFORMANCE

Animal Welfare

Our provision of animal welfare services is based out of our facilities at The RSPCA Emergency Fostering Unit, Unit 1G, 1 Thane Villas, Holloway, London, N7 7PH and RSPCA Enfield Cattery, 45 Primrose Avenue, EN2 0SZ.

In 2020 there was some unavoidable curtailment of our services due to COVID-19 related lockdowns and enforced closures (of both animal welfare-related activities and charity shops) but we remained as active as possible throughout. The emergency boarding, fostering, rehoming and outreach scheme helped 944 (2019: 1,565) of the most abused, neglected and at risk animals at the extreme end of suffering including cats, dogs, rabbits and other small furries. Our limited resources are concentrated on animals unable to find help elsewhere. Our thanks also go to the RSPCA Sir Harold

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Harmsworth Animal Hospital, The Beaumont Sainsbury Animals' Hospital, the Royal Veterinary College, Gables Farm Kennels and all their staff for the help and support they offer us in our work and the kindness they show to all the rescue animals they help. We also thank our 259 participating C4 vets for offering charity rates for our Free Neutering Scheme which prevents so many kittens being born into an uncertain future where there are too few good homes.

In 2020 the Branch made full use of its state of the art dental suite at the Emergency Fostering Unit and 174 dentals were undertaken in 2020 (2019: 122) at considerably reduced cost compared with out-sourcing. We made the facility available to other charities at cost. The Branch also purchased a scanner in 2018 and did 14 in-house scans in 2020 (2019:15) to identify kidney, liver and gut problems, at great cost saving over private vet charges.

The Branch continued to administer the C4 Free Neutering for Cats Scheme across Greater London which is supported, both financially and with volunteer help, by HQ and the Greater London Branches of the RSPCA, Cats Protection HQ, The Mayhew Animal Rescue Home, Animal Aid & Advice, Cat Action Trust 1977, The Society for Neutering Islington's Pussies (SNIP), Battersea Dogs & Cats Home and many other London charities and animal welfare volunteers. The scheme aims to reduce the number of unwanted kittens being born each year by offering free neutering to cats of those on state benefits/pensions, unable to afford private veterinary fees, or feeding a stray, and is proving very effective in reducing the strain on the rescue system during kitten season. In 2020, despite routine neutering being classified as non essential during the first COVID National Lockdown requiring a temporary pause on the scheme, we neutered 8,066 needy cats (9,176 in 2019). By 31 December 2020 a total of 156,663 cats had been neutered under the scheme since its inception in 1999.

Charity Shops

The Branch now operates nine charity shops selling mostly donated goods as follows:

285 Caledonian Road, Islington, N1 1EF	6 Blackstock Road, Finsbury Park, N4 2DL
18 Broadway Parade, Crouch End, N8 9DE	389 Green Lanes, Palmers Green, N13 4JG
180 Stoke Newington High Street, N16 7JD	404, High Road, Tottenham, N17 9JB
123 Lower Clapton Road, Hackney, E5 0NP	27 High Street, Ealing W5 5DB
127 Northfield Avenue, Northfield, W13 9QR	

Unfortunately we had to close two shops permanently in 2020: 335 Archway Road, Highgate, N6 5AA which required substantial repairs that could not be justified by the profitability and 212-214 Baker Street, Enfield, EN1 3JY when the local authority landlord raised the rent by 375% which made it no longer viable. On 18 August 2020 we opened a new shop at 389 Green Lanes, Palmers Green, N13 4JG. National Lockdowns and enforced closures of non essential retail shops took its toll on the net funds generated from our shops in 2020 and new procedures such as social distancing and cleaning protocols have reduced profitability generally. Nevertheless, with the help of Local Authority retail grants and Government support via the Furlough scheme the shops still made a significant contribution to Branch funds. Total turnover for 2020 was £601,248 (2019: £1,294,763) against total operating costs before grants/furlough of £706,606 (2019: £791,503). Net losses before grants/furlough support were £105,358 (2019 net profit £503,260) but after grant/furlough support the net contribution of our shops for 2020 was £273,800. Our thanks go to all our shop managers for their hard work. We also thank all our wonderful shop volunteers for their dedication. We welcome our Kickstarter team in 2021 bringing their own valuable contribution. We estimate that the volunteers on our Board and in our animal centres and shops contributed some 80,000 hours of their free time during 2020 and over 100 fosterers opened up their homes to an animal in need. We thank all of them deeply for their support, dedication, and commitment.

SUMMARY OF AIMS

Short term aims:

- A period of operational stabilisation and normalisation; financial stabilisation and rebuilding of resources; and community and stakeholder re-engagement after COVID-19.
- Full engagement with the Main Society's 2021 Branch Engagement programme, which may result in changes to the roles and responsibilities of all RSPCA branches including this one.
- To continue to identify suitable sites for charity shops to offset anticipated future closures at lease ends

Medium term aims:

- To build capacity at Enfield Cattery by adding extra storeys to the site – or to purchase a suitable replacement
- To generate sufficient income to fund extra animal welfare workers on the ground

Long term aims:

- To establish a second Emergency Fostering Unit in west London from which to operate an outreach team
- To explore other retail opportunities including higher welfare cafes/restaurants/coffee vans
- To establish a means tested veterinary clinic for those unable to afford conventional facilities

FINANCIAL REVIEW AND RESERVES POLICY

The charity's funds are collected from membership subscriptions, shop sales, rehoming fees, donations, legacies, recycling schemes, collection boxes, e-bay sales, special fund-raising events and grants. In 2020 we received notification of legacies from the estate of the late Miss L D Maharaj and the late Ms. S M Hyde. Those who have remembered us in their will have our deepest gratitude and our thoughts go out to their loved ones. Collection and completeness of legacy income is outsourced to the RSPCA Main Society Legacy Department.

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The branch has an unrestricted reserve level of £993,139 but after designations of £288,541 representing money unavailable for expenditure, £704,598 is free reserves available for future projects. A reasonable level of reserves is vital to cover the continuing liabilities arising from the shop leases, the Emergency Fostering Unit Lease, the freehold Enfield Cattery, the employment of staff and the animals we have in long term foster care. The economic effects of the Pandemic have strongly highlighted how vital it is to maintain a level of reserves that provide an adequate buffer for the extreme times we are currently experiencing and may experience again in the future. The free reserves represent 5 months of total expenditure.

The current reserves policy set by trustees is to keep a minimum of 3 months operational costs excluding the C4 Free Neutering for Cats Scheme restricted fund and excluding this fund we currently hold 6 months free reserves. We aim to keep a minimum C4 reserve of £75,000 to cover 3 months operational costs as our terms allow for a period of 3 months to submit voucher claims. Whilst our C4 reserves levels are currently below this at £39,943 we can shut down the C4 scheme very quickly in the event of a significant reduction in budget so the trustees are satisfied that reserve levels are adequate. In 'normal' times the Branch aims to achieve a modest surplus each year to build our unrestricted reserves level to allow for capital investment in future projects and repairs and renovations to our leasehold and freehold properties. During the pandemic we had to draw down on our reserves to maintain our animal welfare operation and our short term aim is to achieve a net balanced budget over the entire Branch area.

FUTURE DEVELOPMENTS

2020 was defined by the COVID-19 pandemic and 2021 is likely to be no different. We hope that the temporary closure of our charity shops and temporary restrictions on homing, fostering, and events fundraising will not be repeated post August 2021 but events across the world make that far from certain. The full effect on the Branch income generation capability and finances is yet to fully play out and the trustees are monitoring the position closely and will do everything they can to protect staff and animals and emerge from this world crisis as undamaged as possible. In particular the financial impact of COVID on the Charity means that our plans for the development of Enfield Cattery are on hold for the time being until our income and reserves recover. Until we know if our shops will ever return to the profitability they once enjoyed we are minimizing costs, maximizing requests for government support and other financial assistance and taking all steps we can to protect our staff and to continue to help the most abused and neglected animals that rely on us.

In July 2021 we received a substantial lifetime donation from a supporter of £240,000 which will help us get back on our financial feet post COVID.

INVESTMENT POLICY

The Committee members, who are trustees, have wide powers of investment governed and restricted by the Royal Society for the Prevention of Cruelty to Animals Investment Act 1958. Our reserves are invested in three banks to spread the risk.

FUNDRAISING

The Branch does not have a commercial participator or professional fundraiser agreement. Our main source of fundraising is charity shops, but we are diversifying into operating a fundraising database and are registered with The Fundraising Regulator. We do have a vulnerable person's policy as we deal with many vulnerable people in our outreach programme who may seek to give us donations voluntarily in response to the help we give them with their animals. We do have a complaints policy to deal with all types of complaints in a prompt and professional manner. We are committed to operating at the highest level of best practice in our fundraising activities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice *Accounting and Reporting by Charities*, issued in March 2005;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Dan Caines 

Date 23/09/2021

Chair, on behalf of the Board of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS CENTRAL, WEST & NORTH EAST LONDON BRANCH

Opinion

We have audited the financial statements of **The Royal Society for the Prevention of Cruelty to Animals Central, West & North East London Branch** the 'charity' for the year ended 31st December 2020 which comprise the statement of financial activities, balance sheet, cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

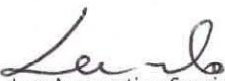
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Inquiries of management and those charged with governance as to whether the entity complies with such laws and regulations.
- Enquiries with the same concerning any actual or potential litigation or claims.
- Inspection of relevant legal correspondence and review of board minutes.
- Testing the appropriateness of journal entries.
- Performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud, with particular focus on areas affecting the recognition of revenue.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.⁷



Lee Accounting Services 2018 Limited
T/A Lee & Co
Chartered Accountants
Statutory Auditor

26 High Street
Rickmansworth
Hertfordshire
WD3 1ER

Date: 23/09/21

Lee Accounting Services 2018 Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RSPCA CENTRAL, WEST & NORTH EAST LONDON BRANCH

Charity No. 248489

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted fund £	Restricted C4 fund Note 8 £	Restricted Enfield Note 8 £	Restricted Richmond Note 8 £	2020 Total £	2019 Total £
Income from:							
Donations and legacies	2	560 098	-	40 916	33 886	634 900	179 923
Trading activities	3	601 248	-	-	-	601 248	1 294 763
Investments	4	936	-	-	128	1 064	2 075
Charitable activities:	5	45 907	293 577	9 455	5 330	354 269	356 219
Total income		1 208 189	293 577	50 371	39 344	1 591 481	1 832 980
Expenditure on:							
Raising funds:	6	733 715	-	-	-	733 715	794 540
Charitable Activities:	7	448 965	298 299	102 869	58 439	908 572	1 071 914
Total expenditure		1 182 680	298 299	102 869	58 439	1 642 287	1 866 454
Net movement in funds		25 509	(4 722)	(52 498)	(19 095)	(50 806)	(33 474)
Total funds at start of period		967 630	44 665	241 172	105 998	1 359 465	1 156 910
Revaluation of the freehold Enfield Cattery		-	-	-	-	-	236 029
Total funds at end of period		993 139	39 943	188 674	86 903	1 308 659	1 359 465

RSPCA CENTRAL, WEST & NORTH EAST LONDON BRANCH
Charity No. 248489
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	£ 2020	£ 2019
Fixed Assets			
Tangible Assets	10	373,168	395,691
Investments - war stock Richmond		-	100
Current Assets			
Debtors receivable within one year	11	257,127	167,695
Debtors receivable after more than one year		44,855	37,980
Bank		704,687	897,305
		<u>1,006,669</u>	<u>1,102,980</u>
Creditors payable within one year	12	(71,178)	(103,962)
Provisions for liabilities and charges	13	-	(35,344)
		(71,178)	<u>(139,306)</u>
Net Current Assets		935,491	963,674
Net Assets		<u>1,308,659</u>	<u>1,359,465</u>
FUNDS			
Unrestricted Funds (General Purposes Fund)	14	704,598	785,887
Unrestricted Funds - Designated Fund	16	288,541	181,743
Total Unrestricted Funds		<u>993,139</u>	<u>967,630</u>
Restricted Fund - C4 Neutering Project	14	39,943	44,665
Restricted Fund Enfield operational losses	14	(47,355)	5,143
Restricted fund Enfield Revaluation Reserve	14	236,029	236,029
Net restricted fund Enfield		<u>188,674</u>	<u>241,172</u>
Restricted Fund Richmond	14	<u>86,903</u>	<u>105,998</u>
		<u>1,308,659</u>	<u>1,359,465</u>

These accounts were approved by the Trustees on: 23/09/21

Trustee: DC Cairnes
(Daniel Cairnes - Chair)
Trustee: CT Beaumont-Kernig Treasurer
Trustee: K. Pull (Deputy Treasurer)

RSPCA CENTRAL, WEST & NORTH EAST LONDON BRANCH

Charity No. 248489

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
Cash Flows from operating activities:		
Net cash provided by (used in) operating activities A	<u>(175 572)</u>	<u>229 962</u>
Cash flows from investing activities:		
Purchase of tangible fixed assets	(18 110)	(6 250)
Proceeds from the sale of fixed assets	-	-
Interest received	<u>1 064</u>	<u>2 075</u>
Net cash provided by (used in) investing activities	<u>(17 046)</u>	<u>(4 175)</u>
Change in cash and cash equivalents in the reporting period	(192 618)	225 787
Cash and cash equivalents at the beginning of the reporting period	<u>897 305</u>	<u>671 518</u>
Cash and cash equivalents at the end of the reporting period	<u>704 687</u>	<u>897 305</u>

A. Reconciliation of net income to net cash flow from operating activities

	2020 £	2019 £
Net income for the reporting period	(50 806)	(33 474)
Adjustments for:		
(Increase) / decrease in debtors receivable within one year	(89 432)	207 109
(Increase) / decrease in debtors receivable after more than one year	(6 875)	-
Increase / (decrease) in creditors	(32 784)	1 956
Increase / (decrease) in provisions	(35 344)	5 844
Add back non cash depreciation charge	40 633	50 602
Add loss on disposal of fixed assets	100	-
Bank interest	(1 064)	(2 075)
Net cash provided by (used in) operating activities	<u>(175 572)</u>	<u>229 962</u>

RSPCA Central, West & North East London Branch
Charity No. 248489
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

a) Basis of preparation of Financial Statements

These accounts have been prepared on an historical cost basis, (with the exception of the freehold Enfield Cattery which is held at estimated market value less depreciation, see f below), and in accordance with the requirements of the Charities Act and applicable accounting standards and follow the recommendations in the Statement of Recommended Practice (SORP) 2015 / FRS102. The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

b) Going Concern

The financial statements have been prepared on a going concern basis despite the uncertainties generated by the COVID crisis. The trustees are taking all steps necessary to ensure the viability of the Branch and believe they have adequate reserves to ensure financial sustainability. Hence there are no material uncertainties regarding going concern.

c) Income

Donations, legacies and other income are recognised once the charity has entitlement to the income, when their receipt is probable and their monetary value can be measured with sufficient reliability.

Restricted income received by the charity is accounted for separately as restricted funds and is used for the purposes specified by the donor.

A considerable amount of value is donated to the charity by way of donated stock to sell in our charity shops and volunteer time in fundraising and animal care.

It is considered impractical to measure the fair value of the stock of goods donated for resale or distribution so they are recognised as income when they are sold or distributed.

It is considered impractical to measure the fair value of donated services or facilities although it is recognised that volunteer time represents a significant benefit to the charity.

There are currently no material donated professional services or donated facilities.

d) Grants

A grant that does not impose specified future performance-related conditions on the recipient is recognised in income when the grant proceeds are receivable.

A grant that imposes specified future performance conditions on the recipient is recognised in income only when the performance-related conditions are met.

Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

e) Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category.

All expenditure is inclusive of irrecoverable VAT.

f) Tangible fixed assets and depreciation

The freehold property Enfield Cattery is carried at its estimated market value of £300,000 based on its development potential less depreciation at 2% per annum on the building value of £50,000.

The cattery is in a residential area but is a customised building for which it is difficult to find comparables but the trustees believe that £300,000 represents the minimum sum achievable on sale.

The value of Enfield Cattery at historical cost prior to the revaluation was cost £55,751 plus property improvements £73,441 less depreciation on property improvements £65,221 = £63,971.

The revaluation to market value of £300,000 led to a revaluation reserve of £236,029.

Fixtures, fittings and equipment at the freehold cattery are being depreciated on a 10% reducing balance basis. The Enfield van is being depreciated on a 10% reducing balance basis.

Capitalised leasehold improvements and equipment in the Fostering Unit are being depreciated over the 12 year term of the lease where it is expected they will have a useful

lifetime over that period. Other equipment is depreciated over its expected useful life.

The investment in the vet room is fully depreciated. The investment in the dental suite and other equipment is being depreciated on a straight line basis over the period to the end of the unit lease.

The capitalised leasehold improvements and equipment for the charity shops are depreciated on a straight line basis over the period to the first break clause in the lease.

Vehicles are depreciated on a straight line basis over their expected working life, generally considered to be four years.

RSPCA Central, West & North East London Branch
Charity No. 248489
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2020

g) Investments and interest receivable

The Branch currently holds no investments.

Bank interest is included at the point the interest is paid to the Branch

h) Operating leases

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

i) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due

j) Liabilities and provisions

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

Provisions are measured at the best estimate of the amounts required to settle the obligation. Under-utilised provisions for shop repairs and dilapidations were reversed in 2020.

k) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The Branch does not currently have any bank loans or any other loans.

l) Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year

m) Fund accounting

Restricted funds are funds where the donor has required that the donation be spent on a particular purpose or where a branch merger has arisen which requires under Branch Rules for the transferred funds to be spent in the area of the original branch. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds are funds apportioned for a specific purpose or funds already spent for instance on the charity's tangible fixed assets which are fundamental to the charity being able to perform its charitable work and thereby achieve its charitable objectives so that the value represented by such assets should not be regarded as immediately realisable

General funds are unrestricted funds which are available to use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes

A revaluation reserve represents the difference between the market value of a fixed asset and the amount spent on purchasing and improving the asset

n) Taxation

The charity is exempt from tax due on income and gains falling within section 505 of the Income & Corporation Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

RSPCA Central, West & North East London Branch

Charity No. 248489

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2020

	Unrestricted £	Restricted C4 £	Restricted Enfield £	Restricted Richmond £	2020 Total Funds £	2019 Total Funds £
2. Income from Donations and Legacies						
Legacies and trusts	14 609		475		15 084	34 460
Donations	11 220				11 220	5 289
Subscriptions	1 066		118	170	1 354	2 436
Local authority grants for retail support - COVID	255 715				255 715	-
Furlough grants - retail staff	123 443				123 443	-
Furlough grants animal welfare staff	37 186		8 446	4 763	50 395	
RSPCA Branches Emergency fund - COVID	29 516		6 704	3 780	40 000	-
In loving memory of Alex Davies	-				-	50
Donations Pets At Home	741				741	1 425
Special collections and fundraising	11 083				11 083	2 568
Door Grant	75 519		25 173	25 173	125 865	133 695
	<u>560 098</u>	<u>-</u>	<u>40 916</u>	<u>33 886</u>	<u>634 900</u>	<u>179 923</u>
3. Income from trading activities						
Shop Sales	601 248				601 248	1 294 763
4. Income from investments						
Bank interest	936			128	1 064	2 075
5. Income from charitable activities						
C4 Free Cat Neutering Scheme	8	293 577			293 577	289 613
Contracts for services with other RSPCA Branches	5 485		1 246	702	7 433	-
Lend A Paw Save an Animal monthly giving donations	4 280				4 280	3 323
Animal fostering and rehoming scheme income	36 142		8 209	4 628	48 979	63 283
	<u>45 907</u>	<u>293 577</u>	<u>9 455</u>	<u>5 330</u>	<u>354 269</u>	<u>356 219</u>
6. Expenditure on raising funds						
Shop operating costs	706 606				706 606	791 503
N13 shop start up costs	18 673				18 673	600
Fundraising costs	216				216	216
Support costs	8 220				8 220	2 221
	<u>733 715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>733 715</u>	<u>794 540</u>
7. Expenditure on charitable activities						
Fostering and animal Centre vet fees	91 982		20 892	11 780	124 654	160 932
Fostering and animal centre food, litter and consumables	36 081		8 195	4 621	48 897	111 155
Animal centre premises and utilities costs	70 134		15 930	8 981	95 045	102 992
Animal centre depreciation	19 701		5 475	2 523	27 699	34 687
Animal centre and outreach wages and salaries	201 902		45 858	25 857	273 617	293 717
Other Vet Fees C4		293 157			293 157	316 289
Emergency Boarding fees	2 600		591	333	3 524	9 559
Clinic fees					-	3 040
Fieldworkers' vehicle and travel costs	20 150		4 577	2 580	27 307	23 443
Fieldworkers' mobile telephone costs	3 346		760	429	4 535	2 837
Enfield cattery development project					-	3 774
Donation to C4 Free Neutering Scheme				1 000	1 000	-
Printing, postage, stationery and admin of C4 scheme		3 550			3 550	5 232
Support Costs	3 069	1 592	591	335	5 587	4 257
	<u>448 965</u>	<u>298 299</u>	<u>102 869</u>	<u>58 439</u>	<u>908 572</u>	<u>1 071 914</u>

RSPCA Central, West & North East London Branch

Charity No. 248489

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2020

8. Restricted funds

C4 Free Neutering for Cats Scheme

The Branch is the administering charity of the Cat Care and Control Consortium (Greater London), a group of seven charities who meet regularly to pool information and resources and to avoid duplication of effort and increase the effectiveness of cat care in London. The main project of the Consortium is the Free Neutering for Cats Scheme which aims to reduce the number of unwanted kittens born each year by offering free neutering on a means tested basis. Many charities, both small and large, work with us on this project, and this year 8,066 cats (2019 9,176 cats) were helped by the scheme. During the first COVID National Lockdown neutering was deemed non-essential care so caused a temporary pause in the scheme. Over 158,000 cats have been neutered under the scheme since 1999.

Funding was provided as follows:

	2020	2019
RSPCA Branches and Grants	108 480	108 122
Cats Protection Grant	152 087	169 491
Cat Action Trust 1977 Grant	20 000	-
Animal Aid & Advice Grant	5 000	2 000
Battersea Dogs & Cats Home	10 000	10 000
	293 577	289 613

Ealing, Hounslow & District Branch Merger

On 15 February 2016 RSPCA Central and North East London Branch merged with Ealing, Hounslow & District Branch. Year on year all money generated in the Ealing area is spent in full, and much more, in helping Ealing animals so it is not appropriate to continue the restricted fund. All reserves were spent in the area.

RSPCA Richmond, Twickenham & Barnes Branch Merger

On 26 May 2018 the Branch merged with RSPCA Richmond, Twickenham and Barnes Branch. Funds transferred in and funds subsequently specifically generated are restricted for use in the old branch area.

RSPCA Enfield & District Branch Merger

On 1 August 2019 the Branch merged with RSPCA Enfield & District Branch. Funds transferred in and funds subsequently generated are restricted for use in the old branch area. Within the Enfield restricted fund a sum of £22,219 which was restricted for use in maintaining Enfield Cattery has been fully utilised.

The 2019 comparative Statement of Financial Activities split between restricted funds is shown below:

2019	Unrestricted fund £	Restricted C4 fund £	Restricted Enfield £	Restricted Richmond £	2019 Total £
Income from:					
Donations and legacies	125 868	-	26 951	27 104	179 923
Trading activities	1 239 294	-	55 469	-	1 294 763
Investments	2 075	-	-	-	2 075
Charitable activities:	49 203	289 613	11 075	6 328	356 219
Total income	1 416 440	289 613	93 495	33 432	1 832 980
Expenditure on:					
Raising funds:	750 682	-	43 858	-	794 540
Charitable Activities:	560 084	322 167	158 464	31 199	1 071 914
Total expenditure	1 310 766	322 167	202 322	31 199	1 866 454
Net movement in funds	105 674	(32 554)	(108 827)	2 233	(33 474)
Total funds at start of period	861 956	77 219	113 970	103 785	1 156 910
Funds transferred in on merger	-	-	-	-	-
Revaluation of the freehold Enfield Cattery	-	-	236 029	-	236 029
Total funds at end of period	967 630	44 665	241 172	105 998	1 359 465

9. Allocation of Support Costs

	Allocated to charitable activities unrestricted	Allocated to fundraising unrestricted	Allocated to restricted fund C4	Allocated to restricted fund Enfield	Allocated to restricted fund Richmond	2020	2019
Audit fees*	1 371	2 375	929	312	176	5 163	1 443
AGM costs	93	161	63	21	13	351	387
Branch insurance	506	877	343	115	65	1 906	1 641
Printing postage and stationery	471	1 200	-	-	-	1 671	918
Miscellaneous	184	320	125	42	24	695	1 192
Website costs	179	311	121	41	23	675	250
Payroll costs*	586	1 535	-	133	75	2 329	756
Employment allowance*	(1 006)	(2 636)	-	(228)	(128)	(4 000)	(960)
HR/Health & Safety contract*	463	1 214	-	105	60	1 842	589
Meeting costs	15	28	11	4	2	60	80
Bank charges*	207	2 835	-	47	26	3 115	182
Total	3 069	8 220	1 592	591	335	13 807	6 478

Support costs are allocated individually based on their estimated relative benefit to charitable, fundraising and restricted fund activities. The split is revised annually.

In 2020 we have not pre-allocated support costs to trading activity (2019 * categories were net of pre-allocation)

We believe this better allows support costs to be monitored and allocated.

RSPCA Central, West & North East London Branch

Charity No. 248489

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2020

10. Tangible Assets Used by the Charity	Designated Vehicles & Equipment	Designated Leasehold Improvements	Enfield Cattery Freehold Property	Restricted Enfield Fixtures, fittings Equipment	Restricted Enfield Motor Vehicle	Total
Cost	£	£	£	£	£	£
At 1 January 2020	89 693	309 663	300 000	38 646	8 204	746 206
Additions in Year		18 110				18 110
Disposals in year	(14 256)	(1 305)				(15 561)
At 31 December 2020	75 437	326 468	300 000	38 646	8 204	748 755
Depreciation						
At 1 January 2020	57 527	254 806	-	30 402	7 780	350 515
Disposals in the year	(14 256)	(1 305)				(15 561)
Charge for Year	13 968	24 799	1 000	824	42	40 633
At 31 December 2020	57 239	278 300	1 000	31 226	7 822	375 587
Net Book Value						
At 31 December 2020	18 198	48 168	299 000	7 420	382	373 168
At 31 December 2019	32 166	54 857	300 000	8 244	424	395 691
Restricted	Note 15		177 901	7 420	382	185 703
Designated unrestricted	Note 15		121 099			187 465
			299 000	7 420	382	373 168

The Freehold property Enfield Cattery was revalued as at 31 December 2019 at £300,000 based on its development potential. The cattery is situated in a residential area but is a customised building for which it is difficult to find comparables but the trustees believe that £300,000 represents the minimum achievable on sale. The value of Enfield Cattery at historical cost prior to the revaluation was cost £55,751 plus property improvements £73,441 less depreciation on property improvements £65,221 = £63,971. The revaluation to market value of £300,000 led to a revaluation reserve of £236,029. The Enfield restricted fund ran out of cash to fund the Enfield operation so part of the value of the freehold property was transferred into the unrestricted fund in return for operational expenditure.

11. Debtors	2020	2019
Receivable within one year		
VAT	14 399	11 209
Legacy Debtor	21 012	5 928
Government grants (retail and furlough)	34 716	-
Gift Aid	2 194	-
Prepayments and accrued income	184 806	150 558
	257 127	167 695
Receivable after more than one year		
Leasehold deposits	44 855	37 980
12. Creditors payable within one year	2020	2019
Trade creditors	50 033	63 111
Accruals	20 834	39 010
Other creditors	311	1 841
	71 178	103 962

13. Provisions		
Opening balance 1 January 2020	35 344	29 500
Provision for shop repairs raised in year	-	11 831
Provisions removed on shop closure	(5 000)	-
Provisions utilised for shop repairs	(4 966)	(5 987)
Provision removed	(25 378)	-
Closing balance 31 December 2020	-	35 344

The provisions related to shop repairs and dilapidations at the lease ends. However due to lack of utilisation in the past they have now been fully reversed.

14. Statement of funds 2020	Balance at 1 January 2020	Income	Expenditure	Transfers in and (out)	Balance at 31 Dec 2020
General fund	785 887	1 208 189	(1 182 680)	(106 798)	704 598
Designated fund	181 743			106 798	288 541
	967 630	1 208 189	(1 182 680)	-	993 139
C4 fund	44 665	293 577	(298 299)	-	39 943
Enfield fund	241 172	50 371	(102 869)	-	188 674
Richmond fund	105 998	39 344	(58 439)	-	86 903
	391 835	383 292	(459 607)	-	315 520
Total funds	1 359 465	1 591 481	(1 642 287)	-	1 308 659

RSPCA Central, West & North East London Branch

Charity No. 248489

NOTES TO THE ACCOUNTS

For the Year Ended 31 December 2020

Statement of Funds 2019

	Balance at 1 January 2019	Income	Expenditure	Transfers in and (out)	Balance at 31 Dec 2019
Unrestricted funds					
General fund	630 478	1 416 440	(1 310 766)	49 735	785 887
Designated fund	231 478			(49 735)	181 743
	<u>861 956</u>	<u>1 416 440</u>	<u>(1 310 766)</u>	<u>-</u>	<u>967 630</u>
Restricted funds					
C4 fund	77 219	289 613	(322 167)	-	44 665
Enfield fund	113 970	93 495	(202 322)	236 029	241 172
Richmond fund	103 765	33 432	(31 199)	-	105 998
	<u>294 954</u>	<u>416 540</u>	<u>(555 688)</u>	<u>236 029</u>	<u>391 835</u>
					<u>-</u>
Total funds	<u>1 156 910</u>	<u>1 832 980</u>	<u>(1 866 454)</u>	<u>236 029</u>	<u>1 359 465</u>

15. Analysis of assets and liabilities

	Unrestricted Fund including part revaluation reserve	Restricted C4	Restricted Enfield including part revaluation reserve	Restricted Richmond	Total funds
Tangible fixed assets	187 465		185 703		373 168
Debtors receivable within one year	167 034	87 122	2 971		257 127
Debtors receivable after one year	44 855				44 855
Cash at bank and in hand	617 784			86 903	704 687
Creditors payable within one year	(23 999)	(47 179)	-	-	(71 178)
Net assets at 31 December 2020	<u>993 139</u>	<u>39 943</u>	<u>188 674</u>	<u>86 903</u>	<u>1 308 659</u>

16. Designated funds

The Charity's tangible fixed assets are vital to being able to perform its charitable works and achieve its charitable objectives and as such are funds already spent and not immediately realisable so are included in the designation.

The investment in leasehold improvements and three months rent deposits on the Emergency Fostering Unit and the charity shops also ties up cash which is no longer available for other projects. The unrestricted fund share of the revaluation reserve relating to Enfield Cattery is also ringfenced as only realisable as cash on sale. The Branch is a going concern so does not raise provision for redundancy costs but considers it prudent to ring-fence the total potential redundancy liability as this money is not available for expenditure on projects.

	2020 Unrestricted	2019 Unrestricted
Capitalised equipment and leasehold improvements and part revaluation reserve	187 465	87 023
Cash deposits held by landlords of unit and charity shops	44 855	37 980
Potential redundancy costs at 31 December 2020	56 221	56 740
Money unavailable for expenditure at 31 December 2020	<u>Designated 288 541</u>	<u>181 743</u>

RSPCA Central, West & North East London Branch
Charity No. 248489
NOTES TO THE ACCOUNTS
For the Year Ended 31 December 2020

17. Trustees' Expenses and Related Party Transactions

No members of the Management Committee nor any person connected with them has received, or is due to receive any remuneration for the year nor financial benefit, directly or indirectly from the charity's funds. Expense claims are made only in relation to reimbursement of specific items paid on behalf of the charity. No general expense claims were made by trustees in 2020 or 2019.

The following were received from or paid to RSPCA HQ and other RSPCA Branches. Each Branch is a separate registered charity from the main RSPCA and from other RSPCA Branches and Branches are separately managed and financed

Related party transactions income	2020 Total Owed at year end	2020 Total Owed at year end	2019 Total Owed at year end	2019 Total Owed at year end
Branch Emergency Fund Grant from pooled RSPCA Branch Funds	40 000	-	-	-
Door grant from RSPCA HQ	125 865	-	133 695	-
Neutering grant from RSPCA HQ	1 547	-	12 130	3 624
C4 Albekier Legacy from RSPCA HQ	77 020	55 141	70 030	33 474
C4 Regional Board Grant from RSPCA HQ	7 500	7 500	15 000	-
C4 donations from RSPCA Branches	21 970	6 148	23 093	2 093
RSPCA Branch contracts for services	7 308	5 383	21 017	4 802

Related party transactions expenditure

RSPCA Trading Ltd purchases net of reclaimable VAT	3 409	-	11 884	-
RSPCA HQ purchases of veterinary drugs and consumables	37 804	5 968	71 660	19 030
RSPCA Hamsworth Hospital Veterinary Services	4 985	-	2 581	-
RSPCA Hillingdon Branch	-	-	3 040	-

Key Management Personnel Remuneration

2020	45 882	2019	48 763
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18. Staff Costs

	2020	2019
Remuneration	622 927	671 934
Employer's National Insurance net of Employment Allowance	30 041	36 454
Employer's pension contribution	8 351	8 863
Average number of employees	44	48
Average Number of full time equivalent employees	31	34
Number of employees earning more than £60,000	-	-

19. Operating lease commitments

At 31 December 2020 total future minimum lease payments under non-cancellable operating leases were as follows:

	Leasehold buildings unrestricted 2020	Leasehold Buildings restricted 2020	Leasehold buildings unrestricted 2019	Leasehold Buildings restricted 2019
Not later than one year	327 881	-	304 135	3 333
Later than one and not later than five years	928 927	-	904 556	-
Later than five years	453 421	-	508 375	-
	1 710 229	-	1 717 066	3 333

Total payments made under operating leases in the year were £337,332 (2019 £306,389)

20. Net income/(expenditure)

2020	2019
This is stated after charging audit fees	
5 163	3 798

21. Grants Receivable

	2020	2019
Door grant	125 865	133 695
Neutering grant	1 547	12 130
Local authority retail grants	255 715	-
Furlough grants - retail staff	123 443	-
Furlough grants - animal welfare staff	50 395	-
Branch Emergency Fund grant	40 000	-

The Door Grant is a distribution of shared fundraising income to the Branches from the Main Society. There are no conditions attached to this grant.

The neutering grant is a grant paid out to RSPCA branches with less than one year's free reserves and represents 50% of neutering costs of cats, dogs and rabbits for rehoming and feral cats returned to site. It was discontinued at the end of June 2020.

The local authority retail grants related to enforced closure of non-essential shops due to the COVID-19 pandemic - our charity shops

The furlough grants related to staff placed on furlough due to the closure of non-essential shops and lockdown when one of our animal centres was also closed for a period

The Branch Emergency Fund grant was an initiative by RSPCA Branches forming a fund for those struggling due to the pandemic.

Due to the closure of our charity shops reducing our income substantially but our need to remain operational for animal welfare we were able to benefit from this fund

22. Ultimate controlling party

RSPCA Branches are separately registered charities from the main Society and are separately managed and financed and there is no ultimate controlling party.